

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST GEORGE WITH ST ANNE AND ST MARK, KEMP TOWN, BRIGHTON

England & Wales - Charity number 1134037

Details

Other names ST GEORGE'S PCC, KEMP TOWN

Status Registered

Legal form Previously excepted

Registered 2010-02-03

Register [View on the Charity Commission register](#)

Contact

Address 6 Sussex Mews
Brighton
BN2 1GZ

Phone 01273625538

Website www.stgeorgesbrighton.org

Activities

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

Activities: Pastoral work and church services

Classification

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

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£372,351	£479,754	-	-
2024-12-31	£310,820	£243,204	-	-
2023-12-31	£175,909	£215,464	-	-
2022-12-31	£255,146	£169,012	-	-
2021-12-31	£144,168	£129,171	-	-
2020-12-31	£135,063	£168,916	-	-

Trustees

Name	Role	Appointed
Rev ANDREW MANSON-BRAILSFORD	Chair	
Anna Moulson		2018-04-29
Dr Hilda Beaumont		2021-04-27
Ingrida Turner		2026-05-17
MARGARET CRAWFORD ELLIS FPMI		
Moira Sofaer		2024-05-26
Paul Andrew Simmons		2024-06-10
Sandro Correia Teixeira da Mota		2022-05-23
Susan Clough		2014-05-04
Wendy Burdett		2025-05-25

Accounts

The Annual Report and Finances 2025

St George's Church

Kemp Town

It seems in many ways, that in 2025 things were getting better. The congregation was growing steadily but surely. The take up of rooms in our community centre was increasing. The café was really busy not only with groups using our community centre, but also with local people.

200th Anniversary Celebrations

The Heritage Lottery Fund gave us a grant to: repaint and repair the inside of our buildings; to clean the floor; and improve our ability to stream events from church. Together with donations from other organisations this came close to £250,000.

(It might also be noted that we managed to get another grant to repair the chairs in our church, get new chairs for the community centre, and tables and chairs for the café – around £20,000)

One of the major decisions was to keep the buildings open during the works, rather than meeting as a church in the community centre or another building. This was important because people could see for themselves what was happening, and feel that they were part of that. It was difficult because of logistics, and of course people didn't always like the smell of paint.

It was all necessary because any building which is well used will show signs of wear and tear. Without a doubt future generations will have to look at similar works – it is all part of being a well-loved and well used asset within our community.

But as we all know buildings are important, but it is what happens inside them that encourages organisations and individuals to give such generous financial support.

To celebrate this we did three things:

we held three free concerts with those who rehearse or perform at the church. We had an LGBTQI+ concert with local choirs taking part; a Classical concert with local classical choirs and instrumental groups taking part; and a concert organised by Melting Vinyl representing more popular music communities. Music is so good at bringing people together. On these occasions they were successful with full houses. It was also good to see local musical groups coming together and sharing ideas and plans for the future.

We also hosted an open day. This allowed groups who use our Community Centre to join the fun. We had stalls from groups showing what they do. Performances from those who practice in our community centre, for instance with the Tudor Martial Arts Group and Open Space Dance. We had history talks and a bus trip around those buildings who have been and still are connected with St George's.

This was all topped off with a celebration and thanksgiving service in our church – which I hope you all enjoyed and remember.

In all of this thanks go out: to our architect Julian Vallis, who gave so much in terms of time and effort. To the volunteers who helped to organise the events; and to those who helped with the catering for each occasion. And of course, To The Lottery Heritage Fund who helped with finance and who were so encouraging of our activities.

A wonderful, and enjoyable and worthwhile 200th anniversary celebration.

A visit from HRH the Duke of Gloucester

In recognition of the work which we are doing we also received a visit from His Royal Highness the Duke of Gloucester. The Duke came to visit our site, meet the user groups, and to listen to some of our thoughts on community and community work. A grateful thanks to The Lord Lieutenant and his team for helping with the visit.

Greetings and thanks to father James

We also had Father James joining us, and offering to help with services and with Bible study and prayer groups. Fr James has been a great help and support to us at St George's and his continued help is appreciated. (And of

course that thanks would not be complete without thanking Michael and of course Lilly).

St Mark's School

St Mark's (our church school) said "goodbye" to the headteacher Jane Fendley. So a big Thank You to Jane. We gave her a small token of our appreciation for several years of work, during which she faced several Ofsted inspections which led to improvements in the school.

Latest TV

We also gained Latest TV who took up a place in the Community centre. Latest TV is one of the many national community Television stations which reports on, encourages and supports local organisations and individuals. They allow the work which is being done by so many people to become better known across our area and beyond. They have certainly helped to tell people about our church and services, and we have provided several interviews about the work we are undertaking.

Training

We also had training to help with the work we do: I was asked to undertake training so that I could continue to hear confession. The Diocese is trying to make sure that people taking confession know what is best practice, and so they brought us together to look at this. Fr Nick took the course that I attended. I am please to say that it was agreed that I could continue to work with individuals who want confession and spiritual direction.

For the whole parish, Louise was able to arrange for CRP training. It has been a long time since we had the defibrillator installed in the church. During this time new procedures and advice have evolved. The training took place after a Sunday service, and I am please to say was well attended. Just to be clear, we have used the machine more than once at the church.

Fun Times

There have also been some fun times over the year. One very memorable event was when Open space came to help us celebrate at our Harvest

festival. They managed to get so many of us up and dancing as a part of the service.

Mission and Investment

This year we looked at Mission and how we could best invest our money to promote mission: we looked at the way in which we were telling people about the Gospel and what we are doing in our church. It was clear that we needed to continue with traditional ways of communicating in terms of both talking to people and also producing posters and written material. However, there was a whole world which is developing around us in the realms of social media. None of us felt up to dealing with this, but we were able to contact Eliza Skelton who now looks after face book, Instagram, our web-pages amongst other things. If we are to maintain outreach then this is essential work, so our thanks to Eliza for the work she is doing.

We also employed Stuart as our organist. It is good to have a good musical input to our services, and I think we can all see the value of that. Stuart has also agreed to look at different ways of growing our choir. This may include recruitment sessions, and community singing events.

We also looked at employing a second member of staff for the café. We have reached that transitional period where the work is too much for one person, but not quite enough to pay for a second member of staff. We are subsidising the second member of staff, whilst at the same time making sure we are addressing ways in which we might grow the café. Amongst the work which we are looking at is the use of volunteers, and advertising. We are monitoring this closely and will report back in 2026. Why is this important? Well it enables us to keep the church building open in the weekdays. As vicar I am amazed at the number of people who take the opportunity of talking about their lives and their faith. The prayer board gets a lot of use too. Needless to say it is also a great boon for building community both in the church and the community centre.

We aim to have a safe and inclusive space for the people of Kemp Town and beyond to meet and socialize.

A Few Thank Yous

Thanks to all those who help to run our services – a well appreciated work.

Our Thanks go out to Paul who is our Community Centre Manager. Under his calm and helpful leadership the number of people using the centre is growing.

Our thanks also go out to Sandro and Jacob in the café for all the work which they undertake.

The Concerts in the church are also bringing in a good number of performers. It was difficult after Covid and for a time people were nervous about investing in events. It appears that we are over that hurdle, and more organizations are looking for venues to put on concerts. We have lots of different groups coming to us, but it would be wrong not to give our thanks to Anna who is both a member of our congregation and who also helps us when we are thinking about concerts.

The Gardens have a good group of volunteers: Irene in the Bee Friendly Garden and Maria and Wiliam in the main church gardens. Without this help we would be in a pickle. So a big “thank You” to all those who are a part of the gardening team.

Again it has been good to have warm and friendly connections with those who live and work around us. The Kemp Town Club, Brighton College, and the Kemp Town Collective traders. The work that they do, and the work we undertake with them is growing and is making a difference for our community.

Into the Heavenly Kingdom

During the year we lost several members of our congregation, among them Brenda Page, Margaret Doherty and Tony and Liskin Jellings. They all gave a lot to St George’s and we are thankful for it. We continue to pray for them, and hope one day to be with them in the heavenly kingdom.

A few facts and figures:

We had one wedding at St George’s in 2025.

Nine lessons and Carols service, which was co-hosted with our church, the hospital and the friends of the hospital, greeted 465 people

The St Mark's school carol service hosted 300 people

Christingle hosted 280 people

Midnight Mass hosted 92 people

Christmas Day hosted 31 people

Easter Day hosted 65 people.

The average Sunday attendance was around 30 people, but growing slowly.

We gave over £4000 in charitable giving including donations to:

Voices in Exile

Homelessness in Sussex

Brighton Table Tennis Club

Brighton Gay Men's Chorus

Friends of Craven Vale

Open Space

Resound

St George's Café

Speak Out

Bee Friendly Garden

Rainbow Chorus

Switchboard

Kemp Town Society

We also had a table at the back of the church to support the Food Bank based around Craven vale.

We had 6 regular meetings of the PCC

Members of the PCC were:

Rev Dr Andrew Manson-Brailsford (Chair)

Ms Sue Clough (Churchwarden)

Mr Geoff Todd-Ware (Churchwarden)

Ms Margaret Ellis (PCC Secretary)

Mr Alan Cooke

Ms Anna Moulson

Mr Arthur Tallon

Ms Moira Sofaer

Ms Hilda Ruth Beaumont

Mr Paul Simmons

Mr Sandro Da Mota

Ms Wendy Burdett

Mr Richard Wormald

My thanks to all those who have worked hard for St George's

At the end of 2025 there were 36 on the Electoral roll.

The financial details of the parish can be found within the attached accounts:

St George's Church, St George's Community Centre, and St George's Café each have their own accounts so that we can see how well each part of our organisation is doing. There is then an amalgamated set of accounts, which includes the figures from the three preceding accounts, and which are presented in a way that the Charity Commission would wish to see them.

My thanks to all those who support St George's Church. Those who attend services and support worship. Those who give money and time to support their church. Help and support are much appreciated.

Many Blessings,

Fr Andrew

**THE PCC OF ST GEORGE ST ANNE'S AND ST MARK'S
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

SRC Advisory
2nd Floor Preston Park House
South Road
Brighton
BN1 6SB

The PCC of St George St Anne's and St Mark's Contents

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The PCC of St George St Anne's and St Mark's Trustees' Report For The Year Ended 31 December 2025

The trustees present their report and the financial statements for the year ended 31 December 2025.

Objectives and Activities

Aims and Objectives

Public Benefit

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Reference and Administrative Details

Trustees

Reverend Dr A Manson-Brailsford - Chair
Miss M Ellis - Trustee
Mr A Cooke - Trustee
Miss S Clough - Trustee
Ms W Burdett - Trustee (appointed 25/05/2025)
Mr P Simmons - Trustee
Ms M Sofaer - Trustee
Mr S da Mota - Trustee
Dr H Beaumont - Trustee
Ms A Moulson - Trustee

Charity Number

1134037

Independent Examiner

SRC Advisory Limited
SRC Advisory
2nd Floor Preston Park House
South Road
Brighton
BN1 6SB

**The PCC of St George St Anne's and St Mark's
Trustees' Report (continued)
For The Year Ended 31 December 2025**

The trustees' report was approved by the board of trustees and signed on its behalf by:

Reverend Dr A Manson-Brailsford

Trustee

Date

**The PCC of St George St Anne's and St Mark's
Independent Examiner's Report to the Trustees of The PCC of St George St Anne's and St
Mark's
For The Year Ended 31 December 2025**

I report to the trustees on my examination of the accounts of The PCC of St George St Anne's and St Mark's (the Trust) for the year ended 31 December 2025.

Responsibilities and Basis of Report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

Since the Trust's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Accounting Technicians, which is one of the listed bodies.

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

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

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

SRC Advisory Limited
Date
2nd Floor Preston Park House
South Road
Brighton
BN1 6SB

**The PCC of St George St Anne's and St Mark's
Statement of Financial Activities
For The Year Ended 31 December 2025**

		Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	82,086	152,024	234,110	197,018
Charitable activities:					
Church letting and hiring		12,761	-	12,761	6,654
Other trading activities	4	124,476	-	124,476	106,197
Investments	5	1,004	-	1,004	951
		<u>220,327</u>	<u>152,024</u>	<u>372,351</u>	<u>310,820</u>
EXPENDITURE ON:					
Raising funds	7	(11,750)	1	(11,749)	-
Charitable activities:	7				
Cafe		(43,191)	-	(43,191)	(33,975)
Crypt		(83,660)	-	(83,660)	(59,091)
PCC Costs		(114,044)	(227,110)	(341,154)	(150,138)
		<u>(252,645)</u>	<u>(227,109)</u>	<u>(479,754)</u>	<u>(243,204)</u>
NET (EXPENDITURE)/INCOME		<u>(32,318)</u>	<u>(75,085)</u>	<u>(107,403)</u>	<u>67,616</u>
NET MOVEMENT IN FUNDS		<u>(32,318)</u>	<u>(75,085)</u>	<u>(107,403)</u>	<u>67,616</u>
RECONCILIATION OF FUNDS:					
Total funds brought forward		36,216	211,905	248,121	180,505
TOTAL FUNDS CARRIED FORWARD	20	<u><u>3,898</u></u>	<u><u>136,820</u></u>	<u><u>140,718</u></u>	<u><u>248,121</u></u>

The notes on pages 7 to 12 form part of these financial statements.

**The PCC of St George St Anne's and St Mark's
Comparative Statement of Financial Activities
For The Year Ended 31 December 2025**

		Unrestricted funds	Restricted funds	2024 Total funds
	Notes	£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	28,096	168,922	197,018
Charitable activities:				
Church letting and hiring		6,654	-	6,654
Other trading activities	4	106,197	-	106,197
Investments	5	951	-	951
		<u>141,898</u>	<u>168,922</u>	<u>310,820</u>
EXPENDITURE ON:				
Charitable activities:	7			
Cafe		(33,975)	-	(33,975)
Crypt		(59,091)	-	(59,091)
PCC Costs		(150,138)	-	(150,138)
		<u>(243,204)</u>	<u>-</u>	<u>(243,204)</u>
NET INCOME		<u>(101,306)</u>	168,922	67,616
NET MOVEMENT IN FUNDS		<u>(101,306)</u>	168,922	67,616
RECONCILIATION OF FUNDS:				
Total funds brought forward		137,522	42,983	180,505
TOTAL FUNDS CARRIED FORWARD	20	<u>36,216</u>	<u>211,905</u>	<u>248,121</u>

The notes on pages 7 to 12 form part of these financial statements.

**The PCC of St George St Anne's and St Mark's
Statement of Financial Position
As At 31 December 2025**

		Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	12	91,578	-	91,578	107,564
Investments	13	41,468	-	41,468	41,468
		133,046	-	133,046	149,032
CURRENT ASSETS					
Debtors	14	1,110	-	1,110	1,110
Cash at bank and in hand		73,840	-	73,840	138,636
		74,950	-	74,950	139,746
Creditors: Amounts Falling Due Within One Year	15	(39,161)	-	(39,161)	(12,540)
NET CURRENT ASSETS (LIABILITIES)		35,789	-	35,789	127,206
TOTAL ASSETS LESS CURRENT LIABILITIES		168,835	-	168,835	276,238
Creditors: Amounts Falling Due After More Than One Year	16	(28,117)	-	(28,117)	(28,117)
NET ASSETS		140,718	-	140,718	248,121
FUNDS OF THE CHARITY					
Restricted Funds				136,820	211,905
Unrestricted Funds				3,898	36,216
TOTAL FUNDS	20			140,718	248,121

On behalf of the board

Reverend Dr A Manson-Brailsford

Trustee

Date

The notes on pages 7 to 12 form part of these financial statements.

**The PCC of St George St Anne's and St Mark's
Notes to the Financial Statements
For The Year Ended 31 December 2025**

1. General Information

The PCC of St George St Anne's and St Mark's is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1134037. The principal address is .

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

2.3. Resources Expended

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

2.5. Investments

2.6. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	Unrestricted funds	Restricted funds	2025 Total funds
	£	£	£
Donations and gifts	42,227	4,292	46,519
Grants	39,859	147,732	187,591
	82,086	152,024	234,110
			2024
	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Donations and gifts	28,096	-	28,096
Grants	-	168,922	168,922
	28,096	168,922	197,018

**The PCC of St George St Anne's and St Mark's
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025**

4. Income from Other Trading Activities

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Income from other trading activities	52,441	31,552
Crypt Income	72,035	74,645
	124,476	106,197

5. Investment Income

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Bank interest receivable	1,004	951
	1,004	951

6. Net Income/(Expenditure)

The net (expenditure)/income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	16,226	1,335
	16,226	1,335

7. Analysis of Expenditure

			2025
	Activities undertaken directly	Support costs (see note 8)	Total
	£	£	£
Raising funds	11,749	-	11,749
Cafe	17,446	25,745	43,191
Crypt	12,863	70,797	83,660
PCC Costs	-	341,154	341,154
	42,058	437,696	479,754
			2024
	Activities undertaken directly	Support costs (see note 8)	Total
	£	£	£
Cafe	10,773	23,202	33,975
Crypt	7,424	51,667	59,091
PCC Costs	-	150,138	150,138
	18,197	225,007	243,204

**The PCC of St George St Anne's and St Mark's
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025**

8. Support Costs

	Cafe	Crypt	PCC Costs	2025 Total
	£	£	£	£
Employee costs	24,816	28,978	21,772	75,566
Premises expenses	-	35,378	253,340	288,718
General administration	221	5,268	47,462	52,951
Depreciation	-	-	16,226	16,226
Interest payable	60	345	217	622
Governance costs	648	828	2,137	3,613
	25,745	70,797	341,154	437,696

	Cafe	Crypt	PCC Costs	2024 Total
	£	£	£	£
Employee costs	22,552	27,612	-	50,164
Premises expenses	-	22,887	98,786	121,673
General administration	-	332	47,027	47,359
Depreciation	-	-	1,335	1,335
Interest payable	7	-	1,043	1,050
Governance costs	643	836	1,947	3,426
	23,202	51,667	150,138	225,007

9. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	1,080	1,600

10. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	74,138	49,254
Other pension costs	1,428	910
	75,566	50,164

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

11. Average Number of Employees

Average number of employees during the year was: 3 (2024: 3)

**The PCC of St George St Anne's and St Mark's
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025**

12. Tangible Assets

	Land & Property		
	Leasehold	Fixtures & Fittings	Total
	£	£	£
Cost			
As at 1 January 2025	824,471	194,282	1,018,753
Additions	-	240	240
As at 31 December 2025	<u>824,471</u>	<u>194,522</u>	<u>1,018,993</u>
Depreciation			
As at 1 January 2025	824,469	86,720	911,189
Provided during the period	-	16,226	16,226
As at 31 December 2025	<u>824,469</u>	<u>102,946</u>	<u>927,415</u>
Net Book Value			
As at 31 December 2025	<u>2</u>	<u>91,576</u>	<u>91,578</u>
As at 1 January 2025	<u>2</u>	<u>107,562</u>	<u>107,564</u>

13. Investments

	Unlisted
	£
Cost or Valuation	
As at 1 January 2025	41,468
As at 31 December 2025	<u>41,468</u>
Provision	
As at 1 January 2025	-
As at 31 December 2025	<u>-</u>
Net Book Value	
As at 31 December 2025	<u>41,468</u>
As at 1 January 2025	<u>41,468</u>

14. Debtors

	2025	2024
	£	£
Due within one year		
Other debtors	<u>1,110</u>	<u>1,110</u>

**The PCC of St George St Anne's and St Mark's
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025**

15. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Other loans	5,384	5,039
Other taxes and social security	926	3,589
Other creditors	21,413	1,698
Other creditors (1)	488	-
Other creditors (7)	361	-
Accruals	2,266	2,214
Deferred Income - Chair Grant	8,323	-
	39,161	12,540

16. Creditors: Amounts Falling Due After More Than One Year

	2025	2024
	£	£
Other loans	28,117	28,117
	28,117	28,117

17. Loans

An analysis of the maturity of loans is given below:

	2025	2024
	£	£
Amounts falling due within one year or on demand:		
Other loans	5,384	5,039
	5,384	5,039
Amounts falling due between one and five years:		
Other loans	28,117	28,117
	28,117	28,117

18. Deferred Income

Deferred income movements in the year were as follows:

19. Pension Commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £1,428 (2024: £910).

At the statement of financial position date contributions of £NIL were due to the fund and are included in creditors.

**The PCC of St George St Anne's and St Mark's
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025**

20. Movement in Funds

	As at 1 January 2025	Income	Expenditure	As at 31 December 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	36,216	220,327	(252,645)	3,898
Restricted funds				
Restricted	211,905	152,024	(227,109)	136,820
Total funds	<u>248,121</u>	<u>372,351</u>	<u>(479,754)</u>	<u>140,718</u>
	As at 1 January 2024	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	137,522	141,898	(243,204)	36,216
Restricted funds				
Restricted	42,983	168,922	-	211,905
Total funds	<u>180,505</u>	<u>310,820</u>	<u>(243,204)</u>	<u>248,121</u>

21. Transactions with Trustees

No trustee expenses have been incurred.

22. Related Party Disclosures

**The PCC of St George St Anne's and St Mark's
Detailed Statement of Financial Activities
For The Year Ended 31 December 2025**

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	45,865	19,416
Sundry donations	654	8,680
Grants	187,591	168,922
	234,110	197,018
Charitable Activities:		
Church letting and hiring		
Income from charitable activities	12,761	6,654
	12,761	6,654
Other trading activities		
Cafe Income	52,441	31,552
Crypt Income	72,035	74,645
	124,476	106,197
Investments		
Bank interest receivable	1,004	951
	1,004	951
	372,351	310,820
EXPENDITURE ON:		
Raising funds		
Staging fundraising events	(11,749)	-
	(11,749)	-
Charitable Activities:		
Cafe		
Other trading activities	(17,446)	(10,773)
Wages and salaries	(23,868)	(22,085)
Employers pensions - defined contributions scheme	(948)	(467)
Legal fees	(221)	-
Bank charges	(60)	(7)
Accountancy fees	(648)	(643)
	(43,191)	(33,975)
Crypt		
Other trading activities	(12,863)	(7,424)
Wages and salaries	(28,498)	(27,169)
Employers pensions - defined contributions scheme	(480)	(443)
Rates	(484)	-
Light and heat	(10,305)	(14,780)
Church running costs	(16,738)	(8,107)
Major Repairs and Restoration Costs	(7,851)	-
Insurance	(2,004)	-

...CONTINUED

The PCC of St George St Anne's and St Mark's
Detailed Statement of Financial Activities (continued)
For The Year Ended 31 December 2025

Telecommunications and data costs	(1,408)	-
Legal fees	-	(332)
Professional fees	(136)	-
Subscriptions	(1,720)	-
Other interest payable	(345)	-
Accountancy fees	(828)	(836)
	(83,660)	(59,091)
PCC Costs		
Wages and salaries	(21,772)	-
Light and heat	(792)	-
Church running costs	(28,417)	(32,408)
Major Repairs and Restoration Costs	(224,131)	(66,378)
Telecommunications and data costs	(445)	(2,415)
Legal fees	-	(13,305)
Charitable donations	(634)	(274)
Diocesan Contribution	(25,969)	(25,714)
Other clergy costs	(11,965)	(2,621)
Upkeep of services	(8,449)	(2,698)
Depreciation of fixtures and fittings	(16,226)	-
Depreciation of leasehold land and property	-	(1,335)
Bank charges	(217)	(156)
Interest payable on other loans	-	(887)
Independent examiner's fees	(1,080)	(1,600)
Accountancy fees	(1,057)	(347)
	(341,154)	(150,138)
	(479,754)	(243,204)
NET (EXPENDITURE)/INCOME	(107,403)	67,616

The PCC of St George St Anne's and St Mark's
Independent Examiner's Report to the Trustees of The PCC of St George St Anne's and St
Mark's
For The Year Ended 31 December 2025

I report to the trustees on my examination of the accounts of The PCC of St George St Anne's and St Mark's (the Trust) for the year ended 31 December 2025.

Responsibilities and Basis of Report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

Since the Trust's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Accounting Technicians, which is one of the listed bodies.

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

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

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

SRC Advisory Limited

Date
2nd Floor Preston Park House
South Road
Brighton
BN1 6SB

Accounts

**The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne
and St Mark**

Charity No. 1134037

Trustees' Report and Unaudited Accounts

31 December 2024

The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark
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Balance Sheet	5
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**The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark
Trustees Annual Report**

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1134037

Trustees

The following trustees served during the year:

H. Beaumont
S. Clough
A. Cooke
M.C. Ellis
A.H. Manson-Brailsford
A. Moulson
P. Simmons
M. Sofaer
A. Tallon
S.C. Teixeira da Mota
G. Todd-Ware
R. Wormald

Accountants

SRC Advisory Ltd
Stanford Gate
South Road
Brighton
BN1 6SB

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

A.H. Manson-Brailsford
Trustee
23 May 2025

AH Manson-Brailsford
23 v 25

**The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark
Independent Examiners Report**

**Independent Examiner's Report to the trustees of The Parochial Church Council of the Ecclesiastical Parish
of St George with St Anne and St Mark**

I report to the trustees on my examination of the financial statements of The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a qualified member of MAAT.

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

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

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

E. de Souza

Edward R de Souza

MAAT

SRC Advisory Ltd

Stanford Gate

South Road

Brighton

BN1 6SB

23 May 2025

The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark
Statement of Financial Activities
for the year ended 31 December 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:					
Donations and legacies	3	28,096	-	28,096	23,631
Charitable activities	4	6,654	-	6,654	3,580
Other trading activities	5	106,197	-	106,197	88,273
Investments	6	951	-	951	923
Other	7	-	168,922	168,922	59,502
Total		141,898	168,922	310,820	175,909
Expenditure on:					
Raising funds	8	18,197	-	18,197	13,702
Charitable activities	9	3,426	-	3,426	2,921
Other	10	221,581	-	221,581	201,914
Total		243,204	-	243,204	218,537
Net gains on investments		-	-	-	3,073
Net income/(expenditure)	11	(101,306)	168,922	67,616	(39,555)
Transfers between funds		-	-	-	-
Net income/(expenditure) before other gains/(losses)		(101,306)	168,922	67,616	(39,555)
Other gains and losses					
Net movement in funds		(101,306)	168,922	67,616	(39,555)
Reconciliation of funds:					
Total funds brought forward		137,522	42,983	180,505	220,060
Total funds carried forward		36,216	211,905	248,121	180,505

The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark
Balance Sheet

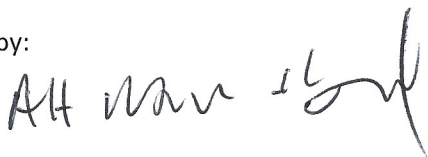
at 31 December 2024

Charity No. 1134037

		2024	2023
		£	£
Fixed assets			
Tangible assets	13	107,564	77,539
Investments	14	41,468	41,468
		<u>149,032</u>	<u>119,007</u>
Current assets			
Debtors	15	1,110	1,110
Cash at bank and in hand		138,636	98,394
		<u>139,746</u>	<u>99,504</u>
Creditors: Amount falling due within one year	16	(12,540)	(9,889)
Net current assets		127,206	89,615
Total assets less current liabilities		276,238	208,622
Creditors: Amounts falling due after more than one year	17	(28,117)	(28,117)
Net assets excluding pension asset or liability		248,121	180,505
Total net assets		<u>248,121</u>	<u>180,505</u>
The funds of the charity			
Restricted funds			
Restricted income funds	18	208,832	39,910
		<u>208,832</u>	<u>39,910</u>
Unrestricted funds			
General funds	18	(172,205)	(100,141)
Designated funds		208,421	237,663
		<u>36,216</u>	<u>137,522</u>
Reserves			
Revaluation reserve	18	3,073	3,073
		<u>3,073</u>	<u>3,073</u>
Total funds		<u>248,121</u>	<u>180,505</u>

Approved by the trustees on 23 May 2025

And signed on their behalf by:



A.H. Manson-Brailsford
Trustee
23 May 2025

The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark

Notes to the Accounts

for the year ended 31 December 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold property	% Not provided
Improvements to property	% at varying rates on cost
Fixtures & fittings	25% Straight line

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark

Notes to the Accounts

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark
Notes to the Accounts

2 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies	23,451	180	23,631
Charitable activities	3,580	-	3,580
Other trading activities	88,273	-	88,273
Investments	923	-	923
Other	59,502	-	59,502
Total	<u>175,729</u>	<u>180</u>	<u>175,909</u>
Expenditure on:			
Raising funds	13,702	-	13,702
Charitable activities	2,921	-	2,921
Other	201,802	112	201,914
Total	<u>218,425</u>	<u>112</u>	<u>218,537</u>
Net gains on investments	3,073	-	3,073
Net income	<u>(39,623)</u>	<u>68</u>	<u>(39,555)</u>
Transfers between funds	(2,120)	2,120	-
Net income before other gains/(losses)	<u>(41,743)</u>	<u>2,188</u>	<u>(39,555)</u>
Other gains and losses:			
Net movement in funds	<u>(41,743)</u>	<u>2,188</u>	<u>(39,555)</u>
Reconciliation of funds:			
Total funds brought forward	182,338	37,722	220,060
Total funds carried forward	<u>140,595</u>	<u>39,910</u>	<u>180,505</u>

3 Income from donations and legacies

	Unrestricted £	Total 2024 £	Total 2023 £
Planned giving & gift aid	19,416	19,416	21,947
Collections at services	-	-	1,023
Sundry donations & appeals	8,680	8,680	661
	<u>28,096</u>	<u>28,096</u>	<u>23,631</u>

The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark
Notes to the Accounts

4 Income from charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Church letting & hiring	5,592	5,592	3,510
	1,062	1,062	70
	<u>6,654</u>	<u>6,654</u>	<u>3,580</u>

5 Income from other trading activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Café	31,552	31,552	29,766
Crypt	74,645	74,645	58,507
	<u>106,197</u>	<u>106,197</u>	<u>88,273</u>

6 Income from investments

	Unrestricted	Total 2024	Total 2023
	£	£	£
Interest income	951	951	923
	<u>951</u>	<u>951</u>	<u>923</u>

7 Other income

	Restricted	Total 2024	Total 2023
	£	£	£
Grants	168,922	168,922	49,375
Government grants	-	-	10,127
	<u>168,922</u>	<u>168,922</u>	<u>59,502</u>

8 Expenditure on raising funds

	Unrestricted	Total 2024	Total 2023
	£	£	£
<i>Fundraising trading costs</i>			
Café	18,197	18,197	13,702
	<u>18,197</u>	<u>18,197</u>	<u>13,702</u>

The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark
Notes to the Accounts

9 Expenditure on charitable activities

	Unrestricted	Total	Total
		2024	2023
	£	£	£
<i>Governance costs</i>			
Independent examiner's fee	1,600	1,600	1,545
Accountancy	1,826	1,826	1,376
	<u>3,426</u>	<u>3,426</u>	<u>2,921</u>

10 Other expenditure

	Unrestricted	Total	Total
		2024	2023
	£	£	£
Christian relief & development agencies	-	-	682
Secular charities	274	274	656
Diocesan parish contribution	25,714	25,714	24,000
Other interest payable	887	887	-
Employee costs	50,164	50,164	49,470
Premises costs	121,673	121,673	73,411
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	1,335	1,335	35,508
General administrative costs	7,897	7,897	9,480
Legal and professional costs	13,637	13,637	8,707
	<u>221,581</u>	<u>221,581</u>	<u>201,914</u>

11 Net income/(expenditure) before transfers

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	1,335	35,508

12 Staff costs

	2024	2023
Salaries and wages	49,254	48,261
Pension costs	910	1,209
	<u>50,164</u>	<u>49,470</u>

No employee received emoluments in excess of £60,000.

The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark
Notes to the Accounts

13 Tangible fixed assets

	Land and buildings	Improvements to property	Fixtures & fittings	Total
	£	£	£	£
Cost or revaluation				
At 1 January 2024	2	824,469	162,804	987,275
Additions	-	-	31,478	31,478
At 31 December 2024	<u>2</u>	<u>824,469</u>	<u>194,282</u>	<u>1,018,753</u>
Depreciation and impairment				
At 1 January 2024	-	830,347	79,389	909,736
Depreciation charge for the year	-	(5,878)	7,331	1,453
At 31 December 2024	<u>-</u>	<u>824,469</u>	<u>86,720</u>	<u>911,189</u>
Net book values				
At 31 December 2024	<u>2</u>	<u>-</u>	<u>107,562</u>	<u>107,564</u>
At 31 December 2023	<u>2</u>	<u>(5,878)</u>	<u>83,415</u>	<u>77,539</u>

14 Investments

	Other investments - Unlisted	Total
	£	£
Cost or revaluation		
At 1 January 2024	41,468	41,468
At 31 December 2024	<u>41,468</u>	<u>41,468</u>
Net book values		
At 31 December 2024	<u>41,468</u>	<u>41,468</u>
At 31 December 2023	<u>41,468</u>	<u>41,468</u>

15 Debtors

	2024	2023
	£	£
Gift Aid recoverable	1,110	1,110
	<u>1,110</u>	<u>1,110</u>

16 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Other loans	5,039	4,152
Other taxes and social security	3,589	1,304
Other creditors	1,698	2,162
Accruals	2,214	2,271
	<u>12,540</u>	<u>9,889</u>

The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark
Notes to the Accounts

17 Creditors:

amounts falling due after more than one year

	2024	2023
	£	£
Other loans	28,117	28,117
	<u>28,117</u>	<u>28,117</u>

18 Movement in funds

	At 1 January 2024	Incoming resources (including other gains/losses)	Resources expended	At 31 December 2024
	£	£	£	£
Restricted funds:				
Restricted income funds:				
Fabric Fund (Restricted)	39,910	168,922	-	208,832
<i>Total</i>	<u>39,910</u>	<u>168,922</u>	<u>-</u>	<u>208,832</u>
Unrestricted funds:				
General funds	(100,141)	138,315	(210,379)	(172,205)
Designated funds:				
Fabric Fund	237,663	3,583	(32,825)	208,421
<i>Total</i>	<u>237,663</u>	<u>3,583</u>	<u>(32,825)</u>	<u>208,421</u>
Revaluation Reserves:				
Restricted funds:				
Fabric Fund (Restricted)	3,073	-	-	3,073
<i>Total</i>	<u>3,073</u>	<u>-</u>	<u>-</u>	<u>3,073</u>
<i>Total revaluation reserves</i>	<u>3,073</u>	<u>-</u>	<u>-</u>	<u>3,073</u>
Total funds	<u>180,505</u>	<u>310,820</u>	<u>(243,204)</u>	<u>248,121</u>

Purposes and restrictions in relation to the funds:

Revaluation reserves Represent the amount by which investments exceed their historical cost.

Restricted funds:

Fabric Fund (Restricted)

Designated funds:

Fabric Fund

The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark
Notes to the Accounts

19 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	24,149	83,415	107,564
Investments	41,468	-	41,468
Net current assets	19,668	107,538	127,206
Creditors due in more than one year and provisions	(28,117)	-	(28,117)
	<u>57,168</u>	<u>190,953</u>	<u>248,121</u>

20 Reconciliation of net debt

	At 1 January 2024 £	Cash flows £	At 31 December 2024 £
Cash and cash equivalents	98,394	40,242	138,636
	<u>98,394</u>	<u>40,242</u>	<u>138,636</u>
Borrowings	(32,269)	(887)	(33,156)
	<u>(32,269)</u>	<u>(887)</u>	<u>(33,156)</u>
Net debt	<u>66,125</u>	<u>39,355</u>	<u>105,480</u>

21 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2024 Land and buildings £	2024 Other £	2023 Land and buildings £	2023 Other £
Operating leases with expiry date:				

Pension commitments

	2024 £	2023 £
The pension cost charge to the charity amounted to:	<u>910</u>	<u>1,209</u>

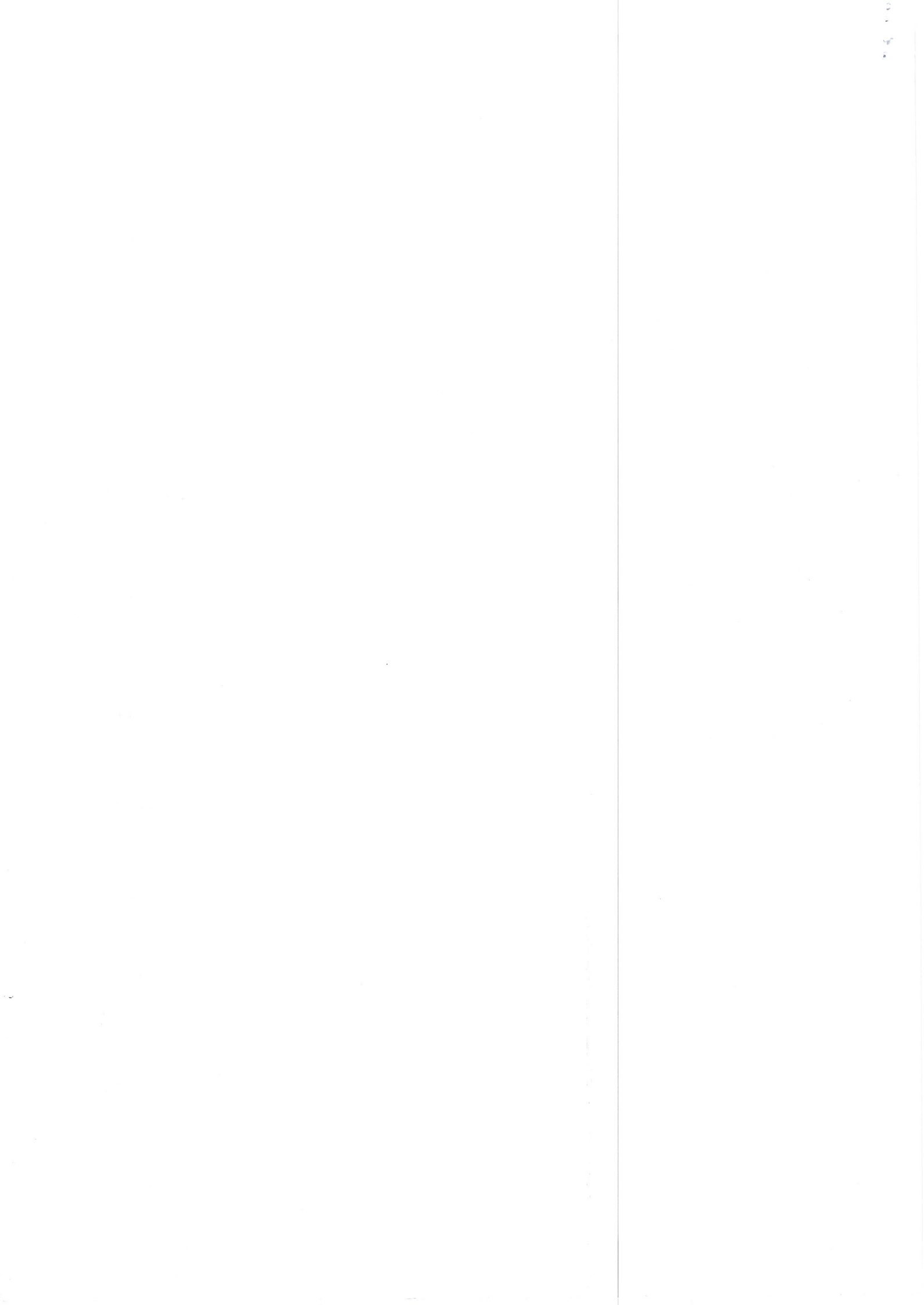
The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark
Detailed Statement of Financial Activities
for the year ended 31 December 2024

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies				
Planned giving & gift aid	19,416	-	19,416	21,947
Collections at services	-	-	-	1,023
Sundry donations & appeals	8,680	-	8,680	661
	<u>28,096</u>	<u>-</u>	<u>28,096</u>	<u>23,631</u>
Charitable activities				
Church letting & hiring	5,592	-	5,592	3,510
	1,062	-	1,062	70
	<u>6,654</u>	<u>-</u>	<u>6,654</u>	<u>3,580</u>
Other trading activities				
Café	31,552	-	31,552	29,766
Crypt	74,645	-	74,645	58,507
	<u>106,197</u>	<u>-</u>	<u>106,197</u>	<u>88,273</u>
Investments				
Interest income	951	-	951	923
	<u>951</u>	<u>-</u>	<u>951</u>	<u>923</u>
Other				
Grants	-	168,922	168,922	49,375
Government grants	-	-	-	10,127
	<u>-</u>	<u>168,922</u>	<u>168,922</u>	<u>59,502</u>
Total income and endowments	141,898	168,922	310,820	175,909
Expenditure on:				
Costs of other trading activities				
Café	18,197	-	18,197	13,702
	<u>18,197</u>	<u>-</u>	<u>18,197</u>	<u>13,702</u>
Total of expenditure on raising funds	18,197	-	18,197	13,702
Governance costs				
Independent examiner's fee	1,600	-	1,600	1,545
Accountancy	1,826	-	1,826	1,376
	<u>3,426</u>	<u>-</u>	<u>3,426</u>	<u>2,921</u>
Total of expenditure on charitable activities	3,426	-	3,426	2,921
Other expenditure				
Christian relief & development agencies	-	-	-	682
Secular charities	274	-	274	656

The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark

Detailed Statement of Financial Activities

Diocesan parish contribution	25,714	-	25,714	24,000
Other interest payable	887	-	887	-
	<u>26,875</u>	<u>-</u>	<u>26,875</u>	<u>25,338</u>
Employee costs				
Salaries/wages	49,254	-	49,254	48,261
Pension costs	910	-	910	1,209
	<u>50,164</u>	<u>-</u>	<u>50,164</u>	<u>49,470</u>
Premises costs				
Church running expenses	55,295	-	55,295	28,480
Church maintenance	66,378	-	66,378	44,931
	<u>121,673</u>	<u>-</u>	<u>121,673</u>	<u>73,411</u>
General administrative costs, including depreciation and amortisation				
Depreciation of Improvements to property	1,335	-	1,335	20,687
Depreciation of Fixtures & fittings	-	-	-	14,821
Other clergy costs	2,621	-	2,621	6,845
Upkeep of services	2,698	-	2,698	462
Bank charges and interest	163	-	163	115
Telephone, fax and broadband	2,415	-	2,415	2,058
	<u>9,232</u>	<u>-</u>	<u>9,232</u>	<u>44,988</u>
Legal and professional costs				
Other legal and professional costs	13,637	-	13,637	8,707
	<u>13,637</u>	<u>-</u>	<u>13,637</u>	<u>8,707</u>
Total of expenditure of other costs	<u>221,581</u>	<u>-</u>	<u>221,581</u>	<u>201,914</u>
Total expenditure	<u>243,204</u>	<u>-</u>	<u>243,204</u>	<u>218,537</u>
Net gains on investments	-	-	-	3,073
Net income/(expenditure)	<u>(101,306)</u>	<u>168,922</u>	<u>67,616</u>	<u>(39,555)</u>
Net income/(expenditure) before other gains/(losses)	<u>(101,306)</u>	<u>168,922</u>	<u>67,616</u>	<u>(39,555)</u>
Other Gains	-	-	-	-
Net movement in funds	<u>(101,306)</u>	<u>168,922</u>	<u>67,616</u>	<u>(39,555)</u>
Reconciliation of funds:				
Total funds brought forward	137,522	42,983	180,505	220,060
Total funds carried forward	<u>36,216</u>	<u>211,905</u>	<u>248,121</u>	<u>180,505</u>



Accounts

Trustees Annual Report and Financial Report
For the Parochial Church Council of the Ecclesiastical Parish
of
St George with St Anne and St Mark, Kemp Town
St George's Church, St George's Road, Kemp Town, Brighton BN2 1ED
Registered Charity No: 1134037
For the year ended December 2023

Contents:

Annual report

Financial Report

Website: Stgeorgesbrighton.com

Incumbent: Rev Dr Andrew Manson-Brailsford

6 Sussex Mews

Brighton

BN2 1GZ

Independent Examiner:

Simon Winnard

Redington Court

69 Church Road

Hove

BN3 2BB

Bankers: Lloyds Bank

Castle Square

Brighton

St George's Brighton

Annual Report 2023

Our aims and purposes as a charity

The PCC has the responsibility of co-operating with the incumbent, the Revd Dr Andrew Manson-Brailsford, in:

- The promotion of the Gospel according to the doctrines and practices of the Church of England;
- Promoting in the parish the whole mission of the church, pastoral, social, evangelistic and, ecumenical.
- Practical support and care for people in the parish, from the youngest to the eldest, irrespective of gender, sexuality, ethnicity, level of need or, ability to pay;
- Providing financial support those in need and, to other organisations with similar objectives.

The PCC also manages a Community Centre within the crypt of the church, and a café from within the main building. It also acts as trustees for the John Howard Cottages, which are alms-houses for retired nurses. We have a school which is St Mark's School, it is the Church of England primary school situated in East Brighton. The PCC also has a license with Spire Arts by which it allows Spire Arts to use the St Mark's Church building for development of Arts performances and display.

What we planned to do to achieve our charitable objectives

Mission Action Plan - this plan has developed and continues to develop as it grows, organically, to meet the needs of the worshipping community and local people.

Fr Andrew's Report:

The year 2023 saw some good things happening at St George's Church.

The congregation is growing gently, and we are welcoming new people into our church family. I am also pleased to say that the people who have been with us over the years are still with us. In times of uncertainty, it is, on many levels, gratifying to see that what we are is still important in people's lives.

It is now our job to continue to develop our Christian community so that it meets the needs of those who are looking for spiritual comfort and nurture. We need to continue to make our faith real and relevant by serving God's creation and looking after those around us. We need to reach out to those who are searching for something meaningful in their lives and show them what the faith has to offer – the God element.

The growth has shown in our figures, which are slightly up on last year: Christmas time saw several meaningful services, and we had 160 people attending over Midnight and Christmas morning. Easter saw 58 people attending. The screen and zoom help us to continue to have contact with those who are not able to attend in person, because of distance or ill health.

The joint hospital and St George's carol service went exceptionally well. With Michael our organist leading the choir, and with the addition of Brighton Consort, the music and liturgy were excellent. There was also a large attendance. We raised over £1000 which was shared between the Hospital Friends and St George's.

The communications team headed by Hilda and Matthew, has been gradually looking at ways in which we can better communicate amongst ourselves, and also with the people who come into our church and who live around it. There have been some impressive results – not least of all the eye-catching posters which have prompted people to ask questions about our services.

The work of the communications team will continue into 2024. One of the big events will be the relaunch of our webpages. It is always a great surprise when I receive the figures for our site. It is not just a few people who look in at the site, but hundreds.

Two things it would be good to mention when thinking of 2023 are:

The people working in our gardens. It is really moving that the people who have taken on the upkeep of both the main garden and the "bee friendly garden" are still with us and working diligently maintaining and developing the space. In a time when people can feel isolated and lonely it is wonderful to see them active and speaking with the people who come to sit in the gardens.

The other great boon for our congregation was finding Micheal our organist. I think that most people would happily say that he added a great deal to our worship with his playing and with his leadership of our music group. It was sad

that he decided to leave us, although understandable when one considers the instrument that was on offer at another church in Eastbourne. Nevertheless, a big “thank you” to him and to all those who help with our music.

Laura has been a great and enthusiastic Community Centre Manager. Laura took the lead on the Viola grant for the refurbishment of the toilets – a great deal of hard work. During the year Laura decided to look at ways in which she could find a greater fulfilment and use for her talents. She is now working as an administrator and councillor at the Women’s Centre in Brighton.

It was good to see the refurbishment of the toilets continue and near a positive conclusion. One person who should be noted in all of these works is Julian, our architect, who has both worked hard, but I would say above and beyond the call of duty in helping us with the projects which have done so much to preserve the buildings so that we can continue to use them.

We were blessed in finding Paul to replace Laura, and we managed to do this in a short time. Paul has worked with us before, when he helped out with Anna’s concerts, and when he did the caretaking for the centre. He very much threw himself into the work and managed to pick up the reigns of the centre management job very quickly. He is a calm presence in the centre looking after the people who use the community centre, and also diligent in making sure the management side of things are looked after.

There have been some large and small tasks which have been undertaken over the last year:

The electrics have had their five-year inspection. Without this we would not be able to keep the place open. All of the electrics had to be inspected, and any faults, including out of date fittings, had to be fixed. The one you may have noticed was lighting in the balconies.

The tech we invested in has been a learning curve for me.

Being a multi-use building we do allow people to use the sound system and the screen. There were a couple of Sundays when the sound was dead. It appears that there is a small black button, underneath the volume buttons – I am not sure why anyone would notice it. Nevertheless, when pushed it mutes the whole system – now we know, it should not happen again.

Similarly with the screen there is a big red switch which should be left on at all times – but people probably feel they are being diligent and safety conscious by turning it off. Now we know that, then it can be the first thing we look at when the screen is not projecting.

Having said all of that, I think that both systems add so much to the services and the life of the parish. I would not want to be without them. It certainly helps with not only our Sunday services, but also with funerals where people can attend by zoom.

One of the things which has been noted is that the computer, being efficient in cutting out peripheral noise, has decided that hymns are peripheral noise. The people on zoom cannot always hear them. The answer in the short term has been my singing into the computer. However, as part of our bid to the Heritage Lottery Fund, (a bit more about that later), we are able to bid for a new camera. It will enable us to pick up all relevant sound, and also to follow the movement of the liturgy. That means we can bring the ambo back into use, and that there will be no more cumbersome movement of computers at the peace. Let us hope that our bid is successful.

We continue to work with our Community Centre, Café and concerts. These not only bring in much needed financial help, but far more important is the link they make with local people. It is great to hear people talking about how friendly and welcoming we are as a community, just as it is wonderful to hear Sandro and Paul talking to people about the work of the church.

The PCC also provide the trustees who look after the John Howard Cottages. It seems that we as a church where the hospital is situated, should have that link of providing homes for former nurses who have served the general public.

There is a great deal to look forward to over the next few years. We have our 200th anniversary in 2024. We are busy working with the Heritage Lottery Fund – they have been very encouraging, but we have no guarantee of funding.

We hope to be able to renovate the plaster work and repaint the inside of the buildings which will help preserve our heritage. The parquet flooring will be repaired, and not least of all help with health and safety. We also hope to be putting on three concerts, Classical, LGBTQI and performers from Anna's company. We will also have an open day to showcase what is happening in the buildings. To top it all we will be holding a celebratory service. What better time to celebrate all that we are doing and hope to continue to do.

The next few years provide an exciting opportunity to build upon some good foundations, in terms of our worship and outreach, our service to the community, and our support for each other. Something I am eagerly anticipating, and I like to think that you share this hope for the future with me.

Financial Review

Incoming and outgoing resources.

The Church, Community Centre and Café work together to maintain the buildings and activities which are enjoyed and appreciated by so many people.

The total income for 2023 - £175,909.00

This includes insurance pay-outs totalling £10,127.

The total expenditure for 2023 - £194,174

Investments (toilets) 2023 - £76,084

We remain grateful to all those who give and who support the work of St George's financially. It must be noted, however, that congregational giving has decreased. If we did not have the help from the Community Centre and Café, then we would really be in poor shape.

We now have a "sumup" machine which allows people to donate as they use the building. This has gleaned a small but gratefully received set of donations.

Sharing the ministry costs of the Diocese of Chichester

Parish Ministry Costs.

Our contribution for 2023 was £24,000 out of around £74,000.

We are looking to increase this amount over the coming years. The Diocese would like to see most parishes paying 100% of their Parish Share in around a five-year period – only four years to go now!

The total relates directly to the housing, support, stipend and pension costs of the clergy of this parish, training of new ordinands, a contribution to national church funds and, shared costs of the Christian family throughout the whole diocese, including assistance towards the upkeep of churches less able to manage than ourselves.

Staff costs

The PCC pays for a Centre Manager, Café Manager, cleaner, and organist. Around £49,470 in total.

Volunteers help with the café and gardens, and congregational members help with occasional cleaning days. This is a great boon in terms of keeping our running costs down.

Further details are provided in the notes to the accounts.

Trustee payments and expenses

The PCC also supported the clergy by paying Council Tax of around £2,581, Water and environmental charges amounting to around £601 for the Vicarage plus other annual costs towards travel, hospitality, telephone, postage and broadband amounting to a little over £2,520. This remains the same as last year due to a voluntary cap undertaken by Fr Andrew.

There were no payments to persons related to or connected to, the trustees.

Repairs to the fabric of the church building

The refurbishment of the toilets has been slow but sure – they were almost finished in 2023

Why we hold some money in reserve

The PCC accounts attempt to include a sum equivalent to two months running costs and wages of our staff. It also keeps in reserve a sum equivalent to one year's one-off expenses.

We also have insurance money, some of which will be used for the refurbishment of the old nursery rooms.

There are several donations which are set aside for particular purposes.

Management of risks and their mitigation

The PCC has an ongoing task of reviewing the major risks which impact on the work of the churches in the parish. The usual PAT testing and fire extinguisher checks have been carried out.

The electrical examinations have taken place and have given us a certificate which allows us to continue working from our buildings.

The Quin report will be renewed over the next year. This will outline works which we need to address in terms of the safety of the building and the maintenance of the building.

The principal risks and uncertainties are:

These remain similar to those expressed for the year 2024.

Our stewardship campaign will be something for 2024/25.

- An unexpected fall in income, particularly given the dependence of the church on a limited number of regular donors and regular centre hirers.
- The requirement to find volunteers with the appropriate skills, time and commitment to support the ministry of the congregation.
- Reliance upon the Diocese to continue to provide financial support whilst we work towards paying our full Parish Share for clergy ministry.

The PCC seeks to manage these risks.

Stewardship is something that we will need to address in 2024.

Future Uncertainties

The deficit for the year is a concern, but we hope to look at a stewardship.

Structure, governance and management of the charity

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

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

Ex Officio members

Incumbent: The Revd Dr Andrew Manson-Brailsford

Wardens:

One Vacant

Mr Alan Cooke

Elected Members;

Ms Sue Clough, Vice Chair

Ms Anna Moulson

Ms Hilda Ruth Beaumont

Ms Margaret Ellis

Co-opted members:

Ms Laura Chatburn / Paul Simmons

Mr Sandro Da Mota

Deanery Synod:

Mr Alan Cooke

One Vacant

This Annual Report was approved and

signed by The Revd Dr Andrew Manson-Brailsford

.....

Date.....

**The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne
and St Mark**

Charity No. 1134037

Trustees' Report and Unaudited Accounts

31 December 2023

The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark
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Detailed Statement of Financial Activities	16 to 18

**The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark
Trustees Annual Report**

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1134037

Trustees

The following trustees served during the year:

H. Beaumont
L. Chatburn
S. Clough
A. Cooke
M.C. Ellis
A.H. Manson-Brailsford
A. Moulson
C.S. Spackman
S.C. Teixeira da Mota

Accountants

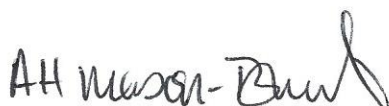
Simon Winnard & Company
Redington Court
69 Church Road
Hove
BN3 2BB

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees



A.H. Manson-Brailsford
Trustee
13th May 2024

**The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark
Independent Examiners Report**

**Independent Examiner's Report to the trustees of The Parochial Church Council of the Ecclesiastical Parish
of St George with St Anne and St Mark**

I report to the trustees on my examination of the financial statements of The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

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

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

Mr Edward de Souza
MAAT
Simon Winnard & Company
Redington Court
69 Church Road
Hove

BN3 2BB
4th June 2024

The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark
Statement of Financial Activities

for the year ended 31 December 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments					
from:					
Donations and legacies	3	23,451	180	23,631	24,553
Charitable activities	4	3,580	-	3,580	4,978
Other trading activities	5	88,273	-	88,273	119,411
Investments	6	923	-	923	919
Other	7	59,502	-	59,502	105,285
Total		175,729	180	175,909	255,146
Expenditure on:					
Raising funds	8	13,702	-	13,702	16,189
Charitable activities	9	2,921	-	2,921	3,714
Other	10	201,802	112	201,914	149,109
Total		218,425	112	218,537	169,012
Net gains/(losses) on investments		3,073	-	3,073	(4,198)
Net (expenditure)/income	11	(39,623)	68	(39,555)	81,936
Transfers between funds		(2,120)	2,120	-	-
Net (expenditure)/income before other gains/(losses)		(41,743)	2,188	(39,555)	81,936
Other gains and losses					
Net movement in funds		(41,743)	2,188	(39,555)	81,936
Reconciliation of funds:					
Total funds brought forward		182,338	37,722	220,060	138,122
Total funds carried forward		140,595	39,910	180,505	220,058

**The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark
Balance Sheet**

at 31 December 2023

Charity No. 1134037	2023	2022
	£	£
Fixed assets		
Tangible assets	13 77,539	36,963
Investments	14 41,468	38,395
	<u>119,007</u>	<u>75,358</u>
Current assets		
Debtors	15 1,110	825
Cash at bank and in hand	98,394	179,756
	<u>99,504</u>	<u>180,581</u>
Creditors: Amount falling due within one year	16 (9,889)	(7,764)
Net current assets	89,615	172,817
Total assets less current liabilities	208,622	248,175
Creditors: Amounts falling due after more than one year	17 (28,117)	(28,117)
Net assets excluding pension asset or liability	<u>180,505</u>	<u>220,058</u>
Total net assets	<u><u>180,505</u></u>	<u><u>220,058</u></u>
The funds of the charity		
Restricted funds		
Restricted income funds	18 39,910	37,722
	<u>39,910</u>	<u>37,722</u>
Unrestricted funds		
General funds	18 (100,141)	53,770
Designated funds	237,663	128,568
	<u>137,522</u>	<u>182,338</u>
Reserves		
Revaluation reserve	18 3,073	-
	<u>3,073</u>	<u>-</u>
Total funds	<u><u>180,505</u></u>	<u><u>220,060</u></u>

Approved by the trustees on 13th May 2024

And signed on their behalf by:



A.H. Manson-Brailsford

Trustee

13th May 2024

The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark
Notes to the Accounts

for the year ended 31 December 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold property	% Not provided
Improvements to property	% at varying rates on cost
Fixtures & fittings	25% Straight line

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark
Notes to the Accounts

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred. All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease. Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases. Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs. Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark
Notes to the Accounts

2 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies	24,553	-	24,553
Charitable activities	4,978	-	4,978
Other trading activities	119,411	-	119,411
Investments	919	-	919
Other	105,085	200	105,285
Total	<u>254,946</u>	<u>200</u>	<u>255,146</u>
Expenditure on:			
Raising funds	16,189	-	16,189
Charitable activities	3,714	-	3,714
Other	127,824	21,285	149,109
Total	<u>147,727</u>	<u>21,285</u>	<u>169,012</u>
Net gains on investments	(4,198)	-	(4,198)
Net income	<u>103,021</u>	<u>(21,085)</u>	<u>81,936</u>
Transfers between funds	(2,120)	2,120	-
Net income before other gains/(losses)	<u>100,901</u>	<u>(18,965)</u>	<u>81,936</u>
Other gains and losses:			
Net movement in funds	<u>100,901</u>	<u>(18,965)</u>	<u>81,936</u>
Reconciliation of funds:			
Total funds brought forward	93,273	44,849	138,122
Total funds carried forward	<u>194,174</u>	<u>25,884</u>	<u>220,058</u>

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Planned giving & gift aid	21,947	-	21,947	22,025
Collections at services	1,023	-	1,023	1,131
Sundry donations & appeals	481	180	661	1,397
	<u>23,451</u>	<u>180</u>	<u>23,631</u>	<u>24,553</u>

The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark
Notes to the Accounts

4 Income from charitable activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
Church letting & hiring	3,510	3,510	3,793
	70	70	1,185
	<u>3,580</u>	<u>3,580</u>	<u>4,978</u>

5 Income from other trading activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
Café	29,766	29,766	45,435
Crypt	58,507	58,507	73,976
	<u>88,273</u>	<u>88,273</u>	<u>119,411</u>

6 Income from investments

	Unrestricted	Total 2023	Total 2022
	£	£	£
Interest income	923	923	919
	<u>923</u>	<u>923</u>	<u>919</u>

7 Other income

	Unrestricted	Total 2023	Total 2022
	£	£	£
Grants	49,375	49,375	4,550
Government grants	10,127	10,127	-
Insurance proceeds	-	-	100,735
	<u>59,502</u>	<u>59,502</u>	<u>105,285</u>

8 Expenditure on raising funds

	Unrestricted	Total 2023	Total 2022
	£	£	£
<i>Fundraising trading costs</i>			
Café	13,702	13,702	16,189
	<u>13,702</u>	<u>13,702</u>	<u>16,189</u>

The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark
Notes to the Accounts

9 Expenditure on charitable activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
<i>Governance costs</i>			
Independent examiner's fee	1,545	1,545	1,500
Accountancy	1,376	1,376	2,214
	<u>2,921</u>	<u>2,921</u>	<u>3,714</u>

10 Other expenditure

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Christian relief & development agencies	682	-	682	550
Secular charities	656	-	656	1,114
Diocesan parish contribution	24,000	-	24,000	18,374
Other interest payable	-	-	-	536
Employee costs	49,470	-	49,470	47,623
Premises costs	73,299	112	73,411	38,046
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	35,508	-	35,508	27,899
General administrative costs	9,480	-	9,480	9,581
Legal and professional costs	8,707	-	8,707	5,386
	<u>201,802</u>	<u>112</u>	<u>201,914</u>	<u>149,109</u>

11 Net (expenditure)/income before transfers

	2023	2022
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	35,508	27,899

12 Staff costs

	2023	2022
Salaries and wages	48,261	46,718
Pension costs	1,209	905
	<u>49,470</u>	<u>47,623</u>

No employee received emoluments in excess of £60,000.

The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark
Notes to the Accounts

13 Tangible fixed assets

	Land and buildings	Improvements to property	Fixtures & fittings	Total
	£	£	£	£
Cost or revaluation				
At 1 January 2023	2	824,469	86,720	911,191
Additions	-	-	76,084	76,084
At 31 December 2023	<u>2</u>	<u>824,469</u>	<u>162,804</u>	<u>987,275</u>
Depreciation and impairment				
At 1 January 2023	-	809,660	64,568	874,228
Depreciation charge for the year	-	20,687	14,821	35,508
At 31 December 2023	<u>-</u>	<u>830,347</u>	<u>79,389</u>	<u>909,736</u>
Net book values				
At 31 December 2023	<u>2</u>	<u>(5,878)</u>	<u>83,415</u>	<u>77,539</u>
At 31 December 2022	<u>2</u>	<u>14,809</u>	<u>22,152</u>	<u>36,963</u>

14 Investments

	Other investments - Unlisted	Total
	£	£
Cost or revaluation		
At 1 January 2023	38,395	38,395
Revaluation	3,073	3,073
At 31 December 2023	<u>41,468</u>	<u>41,468</u>
Net book values		
At 31 December 2023	<u>41,468</u>	<u>41,468</u>
At 31 December 2022	<u>38,395</u>	<u>38,395</u>

15 Debtors

	2023	2022
	£	£
Gift Aid recoverable	1,110	825
	<u>1,110</u>	<u>825</u>

16 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Other loans	4,152	4,573
Other taxes and social security	1,304	388
Other creditors	2,162	73
Accruals	2,271	2,730
	<u>9,889</u>	<u>7,764</u>

The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark
Notes to the Accounts

17 Creditors:

amounts falling due after more than one year

	2023	2022
	£	£
Other loans	28,117	28,117
	<u>28,117</u>	<u>28,117</u>

18 Movement in funds

	At 1 January 2023	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 December 2023 £
Restricted funds:					
Restricted income funds:					
Fabric Fund (Restricted)	37,722	180	(112)	2,120	39,910
<i>Total</i>	<u>37,722</u>	<u>180</u>	<u>(112)</u>	<u>2,120</u>	<u>39,910</u>
Unrestricted funds:					
General funds					
	53,770	163,427	(201,586)	(115,752)	(100,141)
Designated funds:					
Fabric Fund	128,016	12,302	(16,839)	113,632	237,111
Organ Fund	552	-	-	-	552
<i>Total</i>	<u>128,568</u>	<u>12,302</u>	<u>(16,839)</u>	<u>113,632</u>	<u>237,663</u>
Revaluation Reserves:					
Revaluation fund	-	3,073			3,073
<i>Total revaluation reserves</i>	<u>-</u>	<u>3,073</u>			<u>3,073</u>
Total funds	<u>220,060</u>	<u>178,982</u>	<u>(218,537)</u>	<u>-</u>	<u>180,505</u>

Purposes and restrictions in relation to the funds:

Revaluation reserves Represent the amount by which investments exceed their historical cost.

Restricted funds:

Fabric Fund (Restricted)

Designated funds:

Fabric Fund

Organ Fund

The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark
Notes to the Accounts

19 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	(5,918)	83,457	77,539
Investments	41,468	-	41,468
Net current assets	12,481	77,134	89,615
Creditors due in more than one year and provisions	(28,117)	-	(28,117)
	<u>19,914</u>	<u>160,591</u>	<u>180,505</u>

20 Reconciliation of net debt

	At 1 January 2023	Cash flows	At 31 December 2023
	£	£	£
Cash and cash equivalents	179,756	(81,362)	98,394
	<u>179,756</u>	<u>(81,362)</u>	<u>98,394</u>
Borrowings	(32,690)	421	(32,269)
	<u>(32,690)</u>	<u>421</u>	<u>(32,269)</u>
Net debt	<u>147,066</u>	<u>(80,941)</u>	<u>66,125</u>

21 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2023	2023	2022	2022
	Land and buildings	Other	Land and buildings	Other
	£	£	£	£
Operating leases with expiry date:				

Pension commitments

	2023	2022
	£	£
The pension cost charge to the charity amounted to:	<u>1,209</u>	<u>905</u>

The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark
Statement of Cash flows

for the year ended 31 December 2023

	2023 £	2022 £
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(39,555)	81,936
Adjustments for:		
Depreciation of property, plant and equipment	35,508	27,899
Dividends, interest and rents from investments	(60,425)	(106,204)
(Increase)/Decrease in trade and other receivables	(285)	16,157
Increase in trade and other payables	2,546	401
Net cash (used in)/provided by operating activities	<u>(62,211)</u>	<u>20,189</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(76,084)	(29,365)
Dividends, interest and rents from investments	60,425	106,204
Net cash (used in)/from investing activities	<u>(15,659)</u>	<u>76,839</u>
Cash flows from financing activities		
Repayment of borrowings	(421)	(4,511)
Net cash used in financing activities	<u>(421)</u>	<u>(4,511)</u>
Net (decrease)/increase in cash and cash equivalents	(78,291)	92,517
Cash and cash equivalents at the beginning of the year	179,756	83,041
Cash and cash equivalents at the end of the year	<u>101,465</u>	<u>175,558</u>
Components of cash and cash equivalents		
Cash and bank balances	98,394	179,756
	<u>98,394</u>	<u>179,756</u>

The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark
Detailed Statement of Financial Activities
for the year ended 31 December 2023

	Unrestricte d funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Donations and legacies				
Planned giving & gift aid	21,947	-	21,947	22,025
Collections at services	1,023	-	1,023	1,131
Sundry donations & appeals	481	180	661	1,397
	<u>23,451</u>	<u>180</u>	<u>23,631</u>	<u>24,553</u>
Charitable activities				
Church letting & hiring	3,510	-	3,510	3,793
	70	-	70	1,185
	<u>3,580</u>	<u>-</u>	<u>3,580</u>	<u>4,978</u>
Other trading activities				
Café	29,766	-	29,766	45,435
Crypt	58,507	-	58,507	73,976
	<u>88,273</u>	<u>-</u>	<u>88,273</u>	<u>119,411</u>
Investments				
Interest income	923	-	923	919
	<u>923</u>	<u>-</u>	<u>923</u>	<u>919</u>
Other				
Grants	49,375	-	49,375	4,550
Government grants	10,127	-	10,127	-
Insurance proceeds	-	-	-	100,735
	<u>59,502</u>	<u>-</u>	<u>59,502</u>	<u>105,285</u>
Total income and endowments	175,729	180	175,909	255,146
Expenditure on:				
Costs of other trading activities				
Café	13,702	-	13,702	16,189
	<u>13,702</u>	<u>-</u>	<u>13,702</u>	<u>16,189</u>
Total of expenditure on raising funds	13,702	-	13,702	16,189
Governance costs				
Independent examiner's fee	1,545	-	1,545	1,500
Accountancy	1,376	-	1,376	2,214
	<u>2,921</u>	<u>-</u>	<u>2,921</u>	<u>3,714</u>
Total of expenditure on charitable activities	2,921	-	2,921	3,714
Other expenditure				
Christian relief & development agencies	682	-	682	550

The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark
Detailed Statement of Financial Activities

Secular charities	656	-	656	1,114
Diocesan parish contribution	24,000	-	24,000	18,374
Other interest payable	-	-	-	536
	<u>25,338</u>	<u>-</u>	<u>25,338</u>	<u>20,574</u>
Employee costs				
Salaries/wages	48,261	-	48,261	46,718
Pension costs	1,209	-	1,209	905
	<u>49,470</u>	<u>-</u>	<u>49,470</u>	<u>47,623</u>
Premises costs				
Church running expenses	28,480	-	28,480	22,114
Church maintenance	44,819	112	44,931	12,939
Major repairs to church & garden	-	-	-	2,993
	<u>73,299</u>	<u>112</u>	<u>73,411</u>	<u>38,046</u>
General administrative costs, including depreciation and amortisation				
Depreciation of Improvements to property	20,687	-	20,687	20,686
Depreciation of Fixtures & fittings	14,821	-	14,821	7,213
Other clergy costs	6,845	-	6,845	4,844
Upkeep of services	462	-	462	3,015
Bank charges and interest	115	-	115	171
Telephone, fax and broadband	2,058	-	2,058	1,551
	<u>44,988</u>	<u>-</u>	<u>44,988</u>	<u>37,480</u>
Legal and professional costs				
Other legal and professional costs	8,707	-	8,707	5,386
	<u>8,707</u>	<u>-</u>	<u>8,707</u>	<u>5,386</u>
Total of expenditure of other costs	<u>201,802</u>	<u>112</u>	<u>201,914</u>	<u>149,109</u>
Total expenditure	<u>218,425</u>	<u>112</u>	<u>218,537</u>	<u>169,012</u>
Net gains on investments	3,073	-	3,073	(4,198)
Net (expenditure)/income	<u>(39,623)</u>	<u>68</u>	<u>(39,555)</u>	<u>81,936</u>
Transfers between funds	(2,120)	2,120	-	-
Net (expenditure)/income before other gains/(losses)	<u>(41,743)</u>	<u>2,188</u>	<u>(39,555)</u>	<u>81,936</u>
Other Gains	-	-	-	-
Net movement in funds	<u>(41,743)</u>	<u>2,188</u>	<u>(39,555)</u>	<u>81,936</u>
Reconciliation of funds:				
Total funds brought forward	182,338	37,722	220,060	138,122
Total funds carried forward	<u>140,595</u>	<u>39,910</u>	<u>180,505</u>	<u>220,058</u>

Accounts

Trustees Annual Report and Financial Report
For the Parochial Church Council of the Ecclesiastical Parish of
St George with St Anne and St Mark, Kemp Town

St George's Church, St George's Road, Kemp Town, Brighton BN2 1ED

Registered Charity No: 1134037

For the year ended 31st December 2022

Contents:

Annual report

Financial Report

Website: Stgeorgesbrighton.com

Incumbent: Rev Dr Andrew Manson-Brailsford

6 Sussex Mews

Brighton

BN2 1GZ

Independent Examiner:

Simon Winnard

Redington Court

69 Church Road

Hove

BN3 2BB

Bankers: Lloyds Bank

Castle Square

Brighton

St George's Brighton

Annual Report 2022

Our aims and purposes as a charity

The PCC has the responsibility of co-operating with the incumbent, the Revd Dr Andrew Manson-Brailsford, in:

- The promotion of the Gospel according to the doctrines and practices of the Church of England;
- Promoting in the parish the whole mission of the church, pastoral, social, evangelistic and ecumenical.
- Practical support and care for people in the parish, from the youngest to the eldest, irrespective of gender, sexuality, ethnicity, level of need or, ability to pay;
- Providing financial support those in need and, to other organisations with similar objectives.

The PCC also manages a Community Centre within the crypt of the church, and a café from within the main building. It also acts as trustees for the John Howard Cottages, which are alms-houses for retired nurses. We have a school which is St Mark's School, it is the Church of England primary school situated in East Brighton. The PCC also has a license with Spire Arts by which it allows Spire Arts to use the St Mark's Church building for development of Arts performances and display.

What we planned to do to achieve our charitable objectives

It was good to see the whole parish begin working on a Mission Action Plan.

This plan has developed and continues to develop as it grows, organically, to meet the needs of the worshipping community and local people.

Fr Andrew's Report:

The beginning of 2022 still had the shadow of Covid over our worshipping community and over our neighbours.

As the year went on, then things became much better:

The worshipping community has both welcomed back people who were not able to attend because of Covid, and also a good number of newcomers.

This year we had 35 people attending the Easter services.

Christmas welcomed the hospital services for the relatives of those who had died with 43 people attending; The Waldorf school with 80 people attending; St Marks bringing the whole school plus family members; Carols by Candlelight with the hospital with 243 people attending; St Johns school with 153 people attending; Christingle with 150 people attending. With 80 people at Midnight Mass and 51 people at the Christmas morning service.

This was a marked improvement in attendance on the 2021 figures where Christingle had an attendance of 82, Midnight Mass 72, and Christmas morning 22 people.

It remains a good and healthy pattern to see our congregation maintaining membership and also growing membership. All of this despite having several people move away from the parish.

The electoral roll stood at 42 people

It is also a great encouragement seeing, for instance, St John's school for young adults with special needs making St George's their home. They have their Christmas service with us and visit the café -it is a space where they can feel both safe and feel that they are a part of the general community.

Our Community Centre has welcomed people back and is now running at nearly 75% capacity. This was the figure which we thought we should aim at when we first opened, and it is good to see this being achieved.

Concerts have been slow to return to the church, but the end of the year saw a rise in concert numbers and attendance. People were happy to be able to return to communal life and to socialise.

The café has been meeting with similar success. People have been returning to the café, and new people are coming in each day. Income has increased, since Sandro took over, by 600% on some days!

The staff team of Fr Andrew, Laura, Anna and Sandro meet monthly to make sure that things run smoothly.

People are now often saying that St George's is home and that they are really happy that they are able to share our buildings and facilities.

It is also encouraging to see the number of people who come into the church each day and simply sit and say their prayers.

Recent years have seen a downturn in congregational giving. But, with the help of the Café and Community Centre we will be able to not only maintain the building but also to pay some of our parish share.

Congregational giving is certainly an area which we need to address, and to encourage people to give in order to support both our worship and our service and outreach to our local people. We should look to undertake a Stewardship Campaign in 2023. Given the impact of Covid, and the Cost-of-Living Crisis, we have avoided adding more stress to people at a difficult time in 2022.

St Mark's School has also refreshed its connections with us. The school now aim to be in St George's Church three times each year. The annual Religious Education prize is being planned. I am asked to visit from time to time.

We welcomed Fr Nick into our community, and this year he ran an Advent course looking at our responsibilities for environmental change and sustainability. This went down well, and Hilda and Margaret are looking at ways of making the subjects better known and understood amongst the worshipping community.

Our screen, projector and sound system are really becoming a very useful asset. Many of the choirs and performers now use the screen. We are able to encourage those who attended St George's, but are no longer able to be with us, to join services via zoom. Fr Nick used it for his Advent course and the movie club is growing and attracting newcomers each time we show a film. We are also using it for St John's school, who come over to have a film screening especially for them – thanks to Laura who looks after St John's film club for us.

Social events went well. People attended and enjoyed things which included "pigs in blankets" at the vicarage and a quiz night. This is one area which we might look at developing over the next year.

We worked with our local council to form and promote "Buzzy Bees", and we became a Warm Welcome church. This enabled us to reach out and lend a helping hand to single mums, and to anyone who had problems with energy bills over a very cold winter.

Once again, the gardens were a great sanctuary for local people. Our thanks go out to the volunteers who look after them for us.

It would be wrong if we did not remember Sally Richardson who died in 2022. An active member of our congregation and also co-founder of The Friends of St George with her husband Ken. She worked so hard and had such a great talent in terms of engaging with people. We shall miss her and the work she did with The Friends of St George.

It is worth reminding ourselves that worship is of prime importance, but worship needs to be underpinned by what we do with our assets and buildings for the rest of the time.

We could simply close our doors, but that would mean a great asset would not be being used to best advantage in the hope of serving others in Jesus' name.

I am reminded of two things:

The moto "laborare est orare – to work is to pray" which is the moto of the Benedictine order. It means that when we work and serve others then we are doing the work of God.

Or to put things in a biblical context:

Matthew 25: 36-40

³⁶ I needed clothes and you clothed me, I was sick and you looked after me, I was in prison and you came to visit me.'

³⁷ "Then the righteous will answer him, 'Lord, when did we see you hungry and feed you, or thirsty and give you something to drink? ³⁸ When did we see you a stranger and invite you in, or needing clothes and clothe you? ³⁹ When did we see you sick or in prison and go to visit you?'

⁴⁰ "The King will reply, 'Truly I tell you, whatever you did for one of the least of these brothers and sisters of mine, you did for me.'

I commend the life and work which we do to all people and give thanks for those who work with us and support us.

Blessings

Fr Andrew

Financial Review

Incoming and outgoing resources.

The Church, Community Centre and Café work together to maintain the buildings and activities which are enjoyed and appreciated by so many people.

The total income for 2022 was £255,146

(This includes insurance pay-outs totalling £100,735.00 some of which are being put aside for the renovation of the parts of the building which attracted the claims. Some having already been used for repairs)

The total expenditure for 2022 was £169,012

We remain grateful to all those who give and who support the work of St George's financially. It must be noted, however, that congregational giving has decreased. If we did not have the help from the Community Centre and Café, then we would really be in poor shape.

We now have a "sum up" machine which allows people to donate as they use the building. This has gleaned a small but gratefully received set of donations.

There have been several generous and significant donations from the community towards the work which we undertake at St George's, which includes a gift of over £3,000.

Sharing the ministry costs of the Diocese of Chichester

The largest expenditure of the PCC should be the sum of £74,035 due to be paid to the diocese for our share of all churches' Parish Ministry Costs.

Our contribution for 2022 was £18,374

We are looking to increase this amount over the coming years. The Diocese would like to see most parishes paying 100% of their Parish Share in around a five-year period.

The total relates directly to the housing, support, stipend and pension costs of the clergy of this parish, training of new ordinands, a contribution to national church funds and, shared costs of the Christian family throughout the whole diocese, including assistance towards the upkeep of churches less able to manage than ourselves.

Staff costs

The PCC pays for a Centre Manager, Café manager, cleaner, and organist.

£47,623 in total.

Volunteers help with the café and gardens, and congregational members help with occasional cleaning days. This is a great boon in terms of keeping our running costs down.

Further details are provided in the notes to the accounts.

Trustee payments and expenses

The PCC also supported the clergy by paying Council Tax of £2,581, Water and environmental charges amounting to £601 for the Vicarage plus other annual costs towards travel, hospitality, telephone, postage and broadband amounting to a little over £2,520.

There were no payments to persons related to or connected to, the trustees.

Repairs to the fabric of the church building

A grant towards the refurbishment of the toilet facilities in the buildings was agreed by Veolia. We hope to see the works completed in 2023.

Why we hold some money in reserve

The PCC accounts include a sum equivalent to two months running costs and wages of our staff. It also keeps in reserve a sum equivalent to one year's one-off expenses.

We also have insurance money, some of which will be used for the refurbishment of the old nursery rooms. £100,735

There are several donations which are set aside for particular purposes

Management of risks and their mitigation

The PCC has an ongoing task of reviewing the major risks which impact on the work of the churches in the parish. The usual PAT testing and fire extinguisher checks have been carried out.

The Quin report will be renewed over the next two years. This will outline works which we need to address in terms of the safety of the building and the maintenance of the building

The principal risks and uncertainties are:

- An unexpected fall in income, particularly given the dependence of the church on a limited number of regular donors and regular centre hirers.
- The requirement to find volunteers with the appropriate skills, time and commitment to support the ministry of the congregation.
- Reliance upon the Diocese to continue to provide financial support whilst we work towards paying our full Parish Share for clergy ministry.

The PCC seeks to manage these risks.

Stewardship is something that we will need to address in 2023.

Future Uncertainties

The deficit for the year is a concern, but we hope to look at a stewardship campaign.

Structure, governance and management of the charity

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

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

Ex Officio members

Incumbent: The Revd Dr Andrew Manson-Brailsford

Wardens: Sue Clough, Vice Chair

Mr Alan Cooke

Elected Members

Anna Moulson

Hilda Beaumont

Margaret Ellis

Co-opted members:

Ms Laura Chatburn

Mr Sandro Da Mota

Deanery Synod:

Ms Sandie Spackman

This Annual Report was presented by The Revd Dr Andrew Manson-Brailsford

Date: 16th April 2023

The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne
and St Mark

Charity No. 1134037

Trustees' Report and Unaudited Accounts

31 December 2022

The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark
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Detailed Statement of Financial Activities	15 to 17

**The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark
Trustees Annual Report**

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1134037

Trustees

The following trustees served during the year:

H. Beaumont
L. Chatburn
S. Clough
A. Cooke
M.C. Ellis
A.H. Manson-Brailsford
A. Moulson
C.S. Spackman
S.C. Teixeira da Mota

Accountants

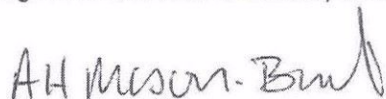
Simon Winnard & Company
Redington Court
69 Church Road
Hove
BN3 2BB

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees



A.H. Manson-Brailsford
Trustee
03 April 2023

**The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark
Independent Examiners Report**

**Independent Examiner's Report to the trustees of The Parochial Church Council of the Ecclesiastical Parish
of St George with St Anne and St Mark**

I report to the trustees on my examination of the financial statements of The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a qualified member of MAAT.

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

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

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



Mr Lawrence Vosper
MAAT
Simon Winnard & Company
Redington Court
69 Church Road
Hove

BN3 2BB
03 April 2023

The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark
Statement of Financial Activities
for the year ended 31 December 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:					
Donations and legacies	3	24,553	-	24,553	26,859
Charitable activities	4	4,978	-	4,978	1,326
Other trading activities	5	119,411	-	119,411	64,727
Investments	6	919	-	919	873
Other	7	105,085	200	105,285	50,381
Total		254,946	200	255,146	144,166
Expenditure on:					
Raising funds	8	16,189	-	16,189	7,709
Charitable activities	9	3,714	-	3,714	3,225
Other	10	127,824	21,285	149,109	118,237
Total		147,727	21,285	169,012	129,171
Net (losses)/gains on investments		(4,198)	-	(4,198)	3,793
Net income	11	103,021	(21,085)	81,936	18,788
Transfers between funds		(2,120)	2,120	-	-
Net income before other gains/(losses)		100,901	(18,965)	81,936	18,788
Other gains and losses					
Net movement in funds		100,901	(18,965)	81,936	18,788
Reconciliation of funds:					
Total funds brought forward		93,273	44,849	138,122	119,332
Total funds carried forward		194,174	25,884	220,058	138,120

The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark

Balance Sheet

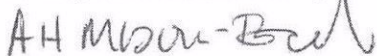
at 31 December 2022

Charity No. 1134037

		2022	2021
		£	£
Fixed assets			
Tangible assets	13	36,963	35,497
Investments	14	38,395	42,593
		<u>75,358</u>	<u>78,090</u>
Current assets			
Debtors	15	825	16,982
Cash at bank and in hand		179,756	83,041
		<u>180,581</u>	<u>100,023</u>
Creditors: Amount falling due within one year	16	(7,764)	(7,302)
Net current assets		172,817	92,721
Total assets less current liabilities		248,175	170,811
Creditors: Amounts falling due after more than one year	17	(28,117)	(32,689)
Net assets excluding pension asset or liability		<u>220,058</u>	<u>138,122</u>
Total net assets		<u>220,058</u>	<u>138,122</u>
The funds of the charity			
Restricted funds	18		
Restricted income funds		25,884	44,849
		<u>25,884</u>	<u>44,849</u>
Unrestricted funds	18		
General funds		69,891	46,535
Designated funds		128,481	46,738
		<u>198,372</u>	<u>93,273</u>
Reserves	18		
Revaluation reserve		(4,198)	-
		<u>(4,198)</u>	<u>-</u>
Total funds		<u>220,058</u>	<u>138,122</u>

Approved by the trustees on 03 April 2023

And signed on their behalf by:



A.H. Manson-Brailsford

Trustee

03 April 2023

The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark

Notes to the Accounts

for the year ended 31 December 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold property	% Not provided
Improvements to property	% at varying rates on cost
Fixtures & fittings	25% Straight line

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Notes to the Accounts

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred. All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease. Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases. Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs. Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark
Notes to the Accounts

2 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Income and endowments from:			
Donations and legacies	26,859	-	26,859
Charitable activities	1,326	-	1,326
Other trading activities	64,727	-	64,727
Investments	873	-	873
Other	50,381	-	50,381
Total	<u>144,166</u>	<u>-</u>	<u>144,166</u>
Expenditure on:			
Raising funds	7,709	-	7,709
Charitable activities	3,225	-	3,225
Other	104,970	13,267	118,237
Total	<u>115,904</u>	<u>13,267</u>	<u>129,171</u>
Net gains on investments	3,793	-	3,793
Net income	<u>32,055</u>	<u>(13,267)</u>	<u>18,788</u>
Transfers between funds	(31,103)	31,103	-
Net income before other gains/(losses)	<u>952</u>	<u>17,836</u>	<u>18,788</u>
Other gains and losses:			
Net movement in funds	<u>952</u>	<u>17,836</u>	<u>18,788</u>
Reconciliation of funds:			
Total funds brought forward	68,646	50,686	119,332
Total funds carried forward	<u>69,598</u>	<u>68,522</u>	<u>138,120</u>

3 Income from donations and legacies

	Unrestricted £	Total 2022 £	Total 2021 £
Planned giving & gift aid	22,025	22,025	17,647
Collections at services	1,131	1,131	262
Sundry donations & appeals	1,397	1,397	8,950
	<u>24,553</u>	<u>24,553</u>	<u>26,859</u>

The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark
Notes to the Accounts

4 Income from charitable activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
Church letting & hiring	3,793	3,793	1,326
	1,185	1,185	-
	<u>4,978</u>	<u>4,978</u>	<u>1,326</u>

5 Income from other trading activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
Café	45,435	45,435	23,651
Crypt	73,976	73,976	41,076
	<u>119,411</u>	<u>119,411</u>	<u>64,727</u>

6 Income from investments

	Unrestricted	Total 2022	Total 2021
	£	£	£
Interest income	919	919	873
	<u>919</u>	<u>919</u>	<u>873</u>

7 Other income

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Grants	4,350	200	4,550	38,950
Government grants	-	-	-	11,431
Insurance proceeds	100,735	-	100,735	-
	<u>105,085</u>	<u>200</u>	<u>105,285</u>	<u>50,381</u>

8 Expenditure on raising funds

	Unrestricted	Total 2022	Total 2021
	£	£	£
<i>Fundraising trading costs</i>			
Café	16,189	16,189	7,709
	<u>16,189</u>	<u>16,189</u>	<u>7,709</u>

The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark
Notes to the Accounts

9 Expenditure on charitable activities

	Unrestricted	Total	Total
		2022	2021
	£	£	£
<i>Governance costs</i>			
Independent examiner's fee	1,500	1,500	1,050
Accountancy	2,214	2,214	2,175
	<u>3,714</u>	<u>3,714</u>	<u>3,225</u>

10 Other expenditure

	Unrestricted	Restricted	Total	Total
			2022	2021
	£	£	£	£
Christian relief & development agencies	550	-	550	14
Secular charities	1,114	-	1,114	546
Diocesan parish contribution	18,374	-	18,374	19,932
Other interest payable	536	-	536	593
Employee costs	47,623	-	47,623	36,387
Premises costs	35,895	2,151	38,046	29,163
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	8,848	19,051	27,899	20,687
General administrative costs	9,498	83	9,581	10,915
Legal and professional costs	5,386	-	5,386	-
	<u>127,824</u>	<u>21,285</u>	<u>149,109</u>	<u>118,237</u>

11 Net income before transfers

	2022	2021
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	27,899	20,687

12 Staff costs

	2022	2021
Salaries and wages	46,718	36,387
Pension costs	905	-
	<u>47,623</u>	<u>36,387</u>

No employee received emoluments in excess of £60,000.

The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark
Notes to the Accounts

13 Tangible fixed assets

	Land and buildings	Improvements to property	Fixtures & fittings	Total
	£	£	£	£
Cost or revaluation				
At 1 January 2022	1	824,469	57,355	881,825
Additions	-	-	29,365	29,365
At 31 December 2022	<u>1</u>	<u>824,469</u>	<u>86,720</u>	<u>911,190</u>
Depreciation and impairment				
At 1 January 2022	-	788,973	57,355	846,328
Depreciation charge for the year	-	20,686	7,213	27,899
At 31 December 2022	<u>-</u>	<u>809,659</u>	<u>64,568</u>	<u>874,227</u>
Net book values				
At 31 December 2022	<u>1</u>	<u>14,810</u>	<u>22,152</u>	<u>36,963</u>
At 31 December 2021	<u>1</u>	<u>35,496</u>	<u>-</u>	<u>35,497</u>

14 Investments

	Other investments - Unlisted	Total
	£	£
Cost or revaluation		
At 1 January 2022	42,593	42,593
Revaluation	(4,198)	(4,198)
At 31 December 2022	<u>38,395</u>	<u>38,395</u>
Net book values		
At 31 December 2022	<u>38,395</u>	<u>38,395</u>
At 31 December 2021	<u>42,593</u>	<u>42,593</u>

15 Debtors

	2022	2021
	£	£
Gift Aid recoverable	825	471
Other debtors	-	16,511
	<u>825</u>	<u>16,982</u>

16 Creditors:

amounts falling due within one year

	2022	2021
	£	£
Other loans	4,573	4,512
Other taxes and social security	388	-
Other creditors	73	652
Accruals	2,730	2,138
	<u>7,764</u>	<u>7,302</u>

The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark
Notes to the Accounts

17 Creditors:

amounts falling due after more than one year

	2022	2021
	£	£
Other loans	28,117	32,689
	<u>28,117</u>	<u>32,689</u>

18 Movement in funds

	At 1 January 2022	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 December 2022 £
Restricted funds:					
Restricted income funds:					
Fabric Fund (Restricted)	44,849	200	(21,285)	2,120	25,884
<i>Total</i>	<u>44,849</u>	<u>200</u>	<u>(21,285)</u>	<u>2,120</u>	<u>25,884</u>
Unrestricted funds:					
General funds	46,535	253,412	(135,185)	(94,871)	69,891
Designated funds:					
Fabric Fund	46,186	1,534	(12,542)	92,751	127,929
Organ Fund	552	-	-	-	552
<i>Total</i>	<u>46,738</u>	<u>1,534</u>	<u>(12,542)</u>	<u>92,751</u>	<u>128,481</u>
Revaluation Reserves:					
Unrestricted funds:					
Fabric Fund	-	88			88
<i>Total</i>	<u>-</u>	<u>88</u>			<u>88</u>
Revaluation fund	-	(4,286)			(4,286)
<i>Total revaluation reserves</i>	<u>-</u>	<u>(4,198)</u>			<u>(4,198)</u>
Total funds	<u>138,122</u>	<u>250,948</u>	<u>(169,012)</u>	<u>-</u>	<u>220,058</u>

Purposes and restrictions in relation to the funds:

Revaluation reserves Represent the amount by which investments exceed their historical cost.

Restricted funds:

Fabric Fund (Restricted)

Designated funds:

Fabric Fund

Organ Fund

The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark

Notes to the Accounts

19 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	2,976	33,987	36,963
Investments	38,395	-	38,395
Net current assets	159,368	13,449	172,817
Creditors due in more than one year and provisions	(28,117)	-	(28,117)
	<u>172,622</u>	<u>47,436</u>	<u>220,058</u>

20 Reconciliation of net debt

	At 1 January 2022	Cash flows	At 31 December 2022
	£	£	£
Cash and cash equivalents	83,041	96,715	179,756
	<u>83,041</u>	<u>96,715</u>	<u>179,756</u>
Borrowings	(37,201)	4,511	(32,690)
	<u>(37,201)</u>	<u>4,511</u>	<u>(32,690)</u>
Net debt	<u>45,840</u>	<u>101,226</u>	<u>147,066</u>

21 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2022 Land and buildings	2022 Other	2021 Land and buildings	2021 Other
	£	£	£	£
Operating leases with expiry date:				

Pension commitments

	2022	2021
	£	£
The pension cost charge to the charity amounted to:	<u>905</u>	<u>-</u>

The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark
Detailed Statement of Financial Activities
for the year ended 31 December 2022

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2022	2022	2022	2021
	£	£	£	£
Income and endowments from:				
Donations and legacies				
Planned giving & gift aid	22,025	-	22,025	17,647
Collections at services	1,131	-	1,131	262
Sundry donations & appeals	1,397	-	1,397	8,950
	<u>24,553</u>	<u>-</u>	<u>24,553</u>	<u>26,859</u>
Charitable activities				
Church letting & hiring	3,793	-	3,793	1,326
	1,185	-	1,185	-
	<u>4,978</u>	<u>-</u>	<u>4,978</u>	<u>1,326</u>
Other trading activities				
Café	45,435	-	45,435	23,651
Crypt	73,976	-	73,976	41,076
	<u>119,411</u>	<u>-</u>	<u>119,411</u>	<u>64,727</u>
Investments				
Interest income	919	-	919	873
	<u>919</u>	<u>-</u>	<u>919</u>	<u>873</u>
Other				
Grants	4,350	200	4,550	38,950
Government grants	-	-	-	11,431
Insurance proceeds	100,735	-	100,735	-
	<u>105,085</u>	<u>200</u>	<u>105,285</u>	<u>50,381</u>
Total income and endowments	254,946	200	255,146	144,166
Expenditure on:				
Costs of other trading activities				
Café	16,189	-	16,189	7,709
	<u>16,189</u>	<u>-</u>	<u>16,189</u>	<u>7,709</u>
Total of expenditure on raising funds	16,189	-	16,189	7,709
Governance costs				
Independent examiner's fee	1,500	-	1,500	1,050
Accountancy	2,214	-	2,214	2,175
	<u>3,714</u>	<u>-</u>	<u>3,714</u>	<u>3,225</u>
Total of expenditure on charitable activities	3,714	-	3,714	3,225
Other expenditure				
Christian relief & development agencies	550	-	550	14

The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark

Detailed Statement of Financial Activities

Secular charities	1,114	-	1,114	546
Diocesan parish contribution	18,374	-	18,374	19,932
Other interest payable	536	-	536	593
	<u>20,574</u>	<u>-</u>	<u>20,574</u>	<u>21,085</u>
Employee costs				
Salaries/wages	46,718	-	46,718	36,387
Pension costs	905	-	905	-
	<u>47,623</u>	<u>-</u>	<u>47,623</u>	<u>36,387</u>
Premises costs				
Church running expenses	22,084	30	22,114	21,149
Church maintenance	10,818	2,121	12,939	6,953
Major repairs to church & garden	2,993	-	2,993	1,061
	<u>35,895</u>	<u>2,151</u>	<u>38,046</u>	<u>29,163</u>
General administrative costs, including depreciation and amortisation				
Depreciation of Improvements to property	8,848	11,838	20,686	20,687
Depreciation of Fixtures & fittings	-	7,213	7,213	-
Other clergy costs	4,761	83	4,844	8,482
Upkeep of services	3,015	-	3,015	2,336
Bank charges and interest	171	-	171	97
Telephone, fax and broadband	1,551	-	1,551	-
	<u>18,346</u>	<u>19,134</u>	<u>37,480</u>	<u>31,602</u>
Legal and professional costs				
Other legal and professional costs	5,386	-	5,386	-
	<u>5,386</u>	<u>-</u>	<u>5,386</u>	<u>-</u>
Total of expenditure of other costs	<u>127,824</u>	<u>21,285</u>	<u>149,109</u>	<u>118,237</u>
Total expenditure	<u>147,727</u>	<u>21,285</u>	<u>169,012</u>	<u>129,171</u>
Net gains on investments	(4,198)	-	(4,198)	3,793
	<u>103,021</u>	<u>(21,085)</u>	<u>81,936</u>	<u>18,788</u>
Net income				
Transfers between funds	(2,120)	2,120	-	-
	<u>100,901</u>	<u>(18,965)</u>	<u>81,936</u>	<u>18,788</u>
Net income before other gains/(losses)				
Other Gains	-	-	-	-
	<u>100,901</u>	<u>(18,965)</u>	<u>81,936</u>	<u>18,788</u>
Net movement in funds	<u>100,901</u>	<u>(18,965)</u>	<u>81,936</u>	<u>18,788</u>
Reconciliation of funds:				
Total funds brought forward	93,273	44,849	138,122	119,332
Total funds carried forward	<u>194,174</u>	<u>25,884</u>	<u>220,058</u>	<u>138,120</u>

The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne
and St Mark

Charity No. 1134037

Trustees' Report and Unaudited Accounts

31 December 2022

The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark
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Balance Sheet	5
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Detailed Statement of Financial Activities	15 to 17

**The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark
Trustees Annual Report**

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1134037

Trustees

The following trustees served during the year:

H. Beaumont
L. Chatburn
S. Clough
A. Cooke
M.C. Ellis
A.H. Manson-Brailsford
A. Moulson
C.S. Spackman
S.C. Teixeira da Mota

Accountants

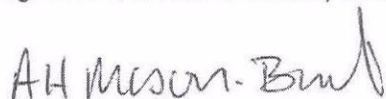
Simon Winnard & Company
Redington Court
69 Church Road
Hove
BN3 2BB

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees



A.H. Manson-Brailsford
Trustee
03 April 2023

**The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark
Independent Examiners Report**

**Independent Examiner's Report to the trustees of The Parochial Church Council of the Ecclesiastical Parish
of St George with St Anne and St Mark**

I report to the trustees on my examination of the financial statements of The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a qualified member of MAAT.

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

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

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



Mr Lawrence Vosper
MAAT
Simon Winnard & Company
Redington Court
69 Church Road
Hove

BN3 2BB
03 April 2023

The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark
Statement of Financial Activities
for the year ended 31 December 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:					
Donations and legacies	3	24,553	-	24,553	26,859
Charitable activities	4	4,978	-	4,978	1,326
Other trading activities	5	119,411	-	119,411	64,727
Investments	6	919	-	919	873
Other	7	105,085	200	105,285	50,381
Total		254,946	200	255,146	144,166
Expenditure on:					
Raising funds	8	16,189	-	16,189	7,709
Charitable activities	9	3,714	-	3,714	3,225
Other	10	127,824	21,285	149,109	118,237
Total		147,727	21,285	169,012	129,171
Net (losses)/gains on investments		(4,198)	-	(4,198)	3,793
Net income	11	103,021	(21,085)	81,936	18,788
Transfers between funds		(2,120)	2,120	-	-
Net income before other gains/(losses)		100,901	(18,965)	81,936	18,788
Other gains and losses					
Net movement in funds		100,901	(18,965)	81,936	18,788
Reconciliation of funds:					
Total funds brought forward		93,273	44,849	138,122	119,332
Total funds carried forward		194,174	25,884	220,058	138,120

The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark

Balance Sheet

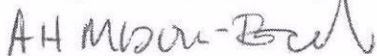
at 31 December 2022

Charity No. 1134037

		2022	2021
		£	£
Fixed assets			
Tangible assets	13	36,963	35,497
Investments	14	38,395	42,593
		<u>75,358</u>	<u>78,090</u>
Current assets			
Debtors	15	825	16,982
Cash at bank and in hand		179,756	83,041
		<u>180,581</u>	<u>100,023</u>
Creditors: Amount falling due within one year	16	(7,764)	(7,302)
Net current assets		172,817	92,721
Total assets less current liabilities		248,175	170,811
Creditors: Amounts falling due after more than one year	17	(28,117)	(32,689)
Net assets excluding pension asset or liability		<u>220,058</u>	<u>138,122</u>
Total net assets		<u>220,058</u>	<u>138,122</u>
The funds of the charity			
Restricted funds	18		
Restricted income funds		25,884	44,849
		<u>25,884</u>	<u>44,849</u>
Unrestricted funds	18		
General funds		69,891	46,535
Designated funds		128,481	46,738
		<u>198,372</u>	<u>93,273</u>
Reserves	18		
Revaluation reserve		(4,198)	-
		<u>(4,198)</u>	<u>-</u>
Total funds		<u>220,058</u>	<u>138,122</u>

Approved by the trustees on 03 April 2023

And signed on their behalf by:



A.H. Manson-Brailsford

Trustee

03 April 2023

The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark

Notes to the Accounts

for the year ended 31 December 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold property	% Not provided
Improvements to property	% at varying rates on cost
Fixtures & fittings	25% Straight line

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Notes to the Accounts

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred. All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark
Notes to the Accounts

2 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Income and endowments from:			
Donations and legacies	26,859	-	26,859
Charitable activities	1,326	-	1,326
Other trading activities	64,727	-	64,727
Investments	873	-	873
Other	50,381	-	50,381
Total	<u>144,166</u>	<u>-</u>	<u>144,166</u>
Expenditure on:			
Raising funds	7,709	-	7,709
Charitable activities	3,225	-	3,225
Other	104,970	13,267	118,237
Total	<u>115,904</u>	<u>13,267</u>	<u>129,171</u>
Net gains on investments	3,793	-	3,793
Net income	<u>32,055</u>	<u>(13,267)</u>	<u>18,788</u>
Transfers between funds	(31,103)	31,103	-
Net income before other gains/(losses)	<u>952</u>	<u>17,836</u>	<u>18,788</u>
Other gains and losses:			
Net movement in funds	<u>952</u>	<u>17,836</u>	<u>18,788</u>
Reconciliation of funds:			
Total funds brought forward	68,646	50,686	119,332
Total funds carried forward	<u>69,598</u>	<u>68,522</u>	<u>138,120</u>

3 Income from donations and legacies

	Unrestricted £	Total 2022 £	Total 2021 £
Planned giving & gift aid	22,025	22,025	17,647
Collections at services	1,131	1,131	262
Sundry donations & appeals	1,397	1,397	8,950
	<u>24,553</u>	<u>24,553</u>	<u>26,859</u>

The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark
Notes to the Accounts

4 Income from charitable activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
Church letting & hiring	3,793	3,793	1,326
	1,185	1,185	-
	<u>4,978</u>	<u>4,978</u>	<u>1,326</u>

5 Income from other trading activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
Café	45,435	45,435	23,651
Crypt	73,976	73,976	41,076
	<u>119,411</u>	<u>119,411</u>	<u>64,727</u>

6 Income from investments

	Unrestricted	Total 2022	Total 2021
	£	£	£
Interest income	919	919	873
	<u>919</u>	<u>919</u>	<u>873</u>

7 Other income

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Grants	4,350	200	4,550	38,950
Government grants	-	-	-	11,431
Insurance proceeds	100,735	-	100,735	-
	<u>105,085</u>	<u>200</u>	<u>105,285</u>	<u>50,381</u>

8 Expenditure on raising funds

	Unrestricted	Total 2022	Total 2021
	£	£	£
<i>Fundraising trading costs</i>			
Café	16,189	16,189	7,709
	<u>16,189</u>	<u>16,189</u>	<u>7,709</u>

The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark
Notes to the Accounts

9 Expenditure on charitable activities

	Unrestricted	Total	Total
		2022	2021
	£	£	£
<i>Governance costs</i>			
Independent examiner's fee	1,500	1,500	1,050
Accountancy	2,214	2,214	2,175
	<u>3,714</u>	<u>3,714</u>	<u>3,225</u>

10 Other expenditure

	Unrestricted	Restricted	Total	Total
			2022	2021
	£	£	£	£
Christian relief & development agencies	550	-	550	14
Secular charities	1,114	-	1,114	546
Diocesan parish contribution	18,374	-	18,374	19,932
Other interest payable	536	-	536	593
Employee costs	47,623	-	47,623	36,387
Premises costs	35,895	2,151	38,046	29,163
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	8,848	19,051	27,899	20,687
General administrative costs	9,498	83	9,581	10,915
Legal and professional costs	5,386	-	5,386	-
	<u>127,824</u>	<u>21,285</u>	<u>149,109</u>	<u>118,237</u>

11 Net income before transfers

	2022	2021
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	27,899	20,687

12 Staff costs

	2022	2021
Salaries and wages	46,718	36,387
Pension costs	905	-
	<u>47,623</u>	<u>36,387</u>

No employee received emoluments in excess of £60,000.

The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark
Notes to the Accounts

13 Tangible fixed assets

	Land and buildings	Improvements to property	Fixtures & fittings	Total
	£	£	£	£
Cost or revaluation				
At 1 January 2022	1	824,469	57,355	881,825
Additions	-	-	29,365	29,365
At 31 December 2022	<u>1</u>	<u>824,469</u>	<u>86,720</u>	<u>911,190</u>
Depreciation and impairment				
At 1 January 2022	-	788,973	57,355	846,328
Depreciation charge for the year	-	20,686	7,213	27,899
At 31 December 2022	<u>-</u>	<u>809,659</u>	<u>64,568</u>	<u>874,227</u>
Net book values				
At 31 December 2022	<u>1</u>	<u>14,810</u>	<u>22,152</u>	<u>36,963</u>
At 31 December 2021	<u>1</u>	<u>35,496</u>	<u>-</u>	<u>35,497</u>

14 Investments

	Other investments - Unlisted	Total
	£	£
Cost or revaluation		
At 1 January 2022	42,593	42,593
Revaluation	(4,198)	(4,198)
At 31 December 2022	<u>38,395</u>	<u>38,395</u>
Net book values		
At 31 December 2022	<u>38,395</u>	<u>38,395</u>
At 31 December 2021	<u>42,593</u>	<u>42,593</u>

15 Debtors

	2022	2021
	£	£
Gift Aid recoverable	825	471
Other debtors	-	16,511
	<u>825</u>	<u>16,982</u>

16 Creditors:

amounts falling due within one year

	2022	2021
	£	£
Other loans	4,573	4,512
Other taxes and social security	388	-
Other creditors	73	652
Accruals	2,730	2,138
	<u>7,764</u>	<u>7,302</u>

The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark
Notes to the Accounts

17 Creditors:

amounts falling due after more than one year

	2022 £	2021 £
Other loans	28,117	32,689
	<u>28,117</u>	<u>32,689</u>

18 Movement in funds

	At 1 January 2022	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 December 2022 £
Restricted funds:					
Restricted income funds:					
Fabric Fund (Restricted)	44,849	200	(21,285)	2,120	25,884
<i>Total</i>	<u>44,849</u>	<u>200</u>	<u>(21,285)</u>	<u>2,120</u>	<u>25,884</u>
Unrestricted funds:					
General funds	46,535	253,412	(135,185)	(94,871)	69,891
Designated funds:					
Fabric Fund	46,186	1,534	(12,542)	92,751	127,929
Organ Fund	552	-	-	-	552
<i>Total</i>	<u>46,738</u>	<u>1,534</u>	<u>(12,542)</u>	<u>92,751</u>	<u>128,481</u>
Revaluation Reserves:					
Unrestricted funds:					
Fabric Fund	-	88			88
<i>Total</i>	<u>-</u>	<u>88</u>			<u>88</u>
Revaluation fund	-	(4,286)			(4,286)
<i>Total revaluation reserves</i>	<u>-</u>	<u>(4,198)</u>			<u>(4,198)</u>
Total funds	<u>138,122</u>	<u>250,948</u>	<u>(169,012)</u>	<u>-</u>	<u>220,058</u>

Purposes and restrictions in relation to the funds:

Revaluation reserves Represent the amount by which investments exceed their historical cost.

Restricted funds:

Fabric Fund (Restricted)

Designated funds:

Fabric Fund

Organ Fund

The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark

Notes to the Accounts

19 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	2,976	33,987	36,963
Investments	38,395	-	38,395
Net current assets	159,368	13,449	172,817
Creditors due in more than one year and provisions	(28,117)	-	(28,117)
	<u>172,622</u>	<u>47,436</u>	<u>220,058</u>

20 Reconciliation of net debt

	At 1 January 2022	Cash flows	At 31 December 2022
	£	£	£
Cash and cash equivalents	83,041	96,715	179,756
	<u>83,041</u>	<u>96,715</u>	<u>179,756</u>
Borrowings	(37,201)	4,511	(32,690)
	<u>(37,201)</u>	<u>4,511</u>	<u>(32,690)</u>
Net debt	<u>45,840</u>	<u>101,226</u>	<u>147,066</u>

21 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2022 Land and buildings	2022 Other	2021 Land and buildings	2021 Other
	£	£	£	£
Operating leases with expiry date:				

Pension commitments

	2022	2021
	£	£
The pension cost charge to the charity amounted to:	<u>905</u>	<u>-</u>

The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark
Detailed Statement of Financial Activities
for the year ended 31 December 2022

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:				
Donations and legacies				
Planned giving & gift aid	22,025	-	22,025	17,647
Collections at services	1,131	-	1,131	262
Sundry donations & appeals	1,397	-	1,397	8,950
	<u>24,553</u>	<u>-</u>	<u>24,553</u>	<u>26,859</u>
Charitable activities				
Church letting & hiring	3,793	-	3,793	1,326
	1,185	-	1,185	-
	<u>4,978</u>	<u>-</u>	<u>4,978</u>	<u>1,326</u>
Other trading activities				
Café	45,435	-	45,435	23,651
Crypt	73,976	-	73,976	41,076
	<u>119,411</u>	<u>-</u>	<u>119,411</u>	<u>64,727</u>
Investments				
Interest income	919	-	919	873
	<u>919</u>	<u>-</u>	<u>919</u>	<u>873</u>
Other				
Grants	4,350	200	4,550	38,950
Government grants	-	-	-	11,431
Insurance proceeds	100,735	-	100,735	-
	<u>105,085</u>	<u>200</u>	<u>105,285</u>	<u>50,381</u>
Total income and endowments	254,946	200	255,146	144,166
Expenditure on:				
Costs of other trading activities				
Café	16,189	-	16,189	7,709
	<u>16,189</u>	<u>-</u>	<u>16,189</u>	<u>7,709</u>
Total of expenditure on raising funds	16,189	-	16,189	7,709
Governance costs				
Independent examiner's fee	1,500	-	1,500	1,050
Accountancy	2,214	-	2,214	2,175
	<u>3,714</u>	<u>-</u>	<u>3,714</u>	<u>3,225</u>
Total of expenditure on charitable activities	3,714	-	3,714	3,225
Other expenditure				
Christian relief & development agencies	550	-	550	14

The Parochial Church Council of the Ecclesiastical Parish of St George with St Anne and St Mark

Detailed Statement of Financial Activities

Secular charities	1,114	-	1,114	546
Diocesan parish contribution	18,374	-	18,374	19,932
Other interest payable	536	-	536	593
	<u>20,574</u>	<u>-</u>	<u>20,574</u>	<u>21,085</u>
Employee costs				
Salaries/wages	46,718	-	46,718	36,387
Pension costs	905	-	905	-
	<u>47,623</u>	<u>-</u>	<u>47,623</u>	<u>36,387</u>
Premises costs				
Church running expenses	22,084	30	22,114	21,149
Church maintenance	10,818	2,121	12,939	6,953
Major repairs to church & garden	2,993	-	2,993	1,061
	<u>35,895</u>	<u>2,151</u>	<u>38,046</u>	<u>29,163</u>
General administrative costs, including depreciation and amortisation				
Depreciation of Improvements to property	8,848	11,838	20,686	20,687
Depreciation of Fixtures & fittings	-	7,213	7,213	-
Other clergy costs	4,761	83	4,844	8,482
Upkeep of services	3,015	-	3,015	2,336
Bank charges and interest	171	-	171	97
Telephone, fax and broadband	1,551	-	1,551	-
	<u>18,346</u>	<u>19,134</u>	<u>37,480</u>	<u>31,602</u>
Legal and professional costs				
Other legal and professional costs	5,386	-	5,386	-
	<u>5,386</u>	<u>-</u>	<u>5,386</u>	<u>-</u>
Total of expenditure of other costs	<u>127,824</u>	<u>21,285</u>	<u>149,109</u>	<u>118,237</u>
Total expenditure	<u>147,727</u>	<u>21,285</u>	<u>169,012</u>	<u>129,171</u>
Net gains on investments	(4,198)	-	(4,198)	3,793
	<u>103,021</u>	<u>(21,085)</u>	<u>81,936</u>	<u>18,788</u>
Net income				
Transfers between funds	(2,120)	2,120	-	-
	<u>100,901</u>	<u>(18,965)</u>	<u>81,936</u>	<u>18,788</u>
Net income before other gains/(losses)				
Other Gains	-	-	-	-
	<u>100,901</u>	<u>(18,965)</u>	<u>81,936</u>	<u>18,788</u>
Net movement in funds	<u>100,901</u>	<u>(18,965)</u>	<u>81,936</u>	<u>18,788</u>
Reconciliation of funds:				
Total funds brought forward	93,273	44,849	138,122	119,332
Total funds carried forward	<u>194,174</u>	<u>25,884</u>	<u>220,058</u>	<u>138,120</u>

Accounts

St George with St Anne
and St Mark

Kemp Town, Brighton

Annual Report for
2021

Presented on May 1st
2022

This time last year we were just coming back from Covid lockdowns, and I asked for help - I left you with a list of jobs which needed to be taken on if we were to run our church as we once had done: *Church Warden, flowers, treasurer, PCC members, setting out the church on Sundays, setting out the tech on Sundays, composing the pew sheets, putting the readers' rotas together, and looking after the people who are involved, putting the prayer rotas together, and looking after the people who are involved, volunteering to help with readings at services, volunteering to help with prayers at services, some cleaning duties.*



Perhaps he's heard that we're losing our churchwarden

Of the twelve things asked for I am very pleased to say that at different points in the year we managed to cover eleven – what a magnificent response, and one which speaks volumes of how people love their church and are willing to take action as well as speaking words.



"I think we're past the point where rebooting will help."

Well done to all those who help, in whatever way, to keep St George's as an active and living church!

On the other hand, there has been plenty about to make us feel anxious: the beginning of 2021 was full of uncertainties. We felt as though we might be coming through Covid - then we had the delta variant. The press filled us with doubts as to whether we had chosen the correct path as we approached December and the end of the year.

People were not just confused - some were downright depressed



Nevertheless, most of us were busy making uncertain steps back into the world

People were also beginning to rethink life, and what was important to them.

For years we have been taught that jobs, money, social position are important. The idea of community responsibility had been diminished and people had been taught to say things like "There is no such thing as society," let alone thinking that they had any responsibility towards the people who lived around them.

Covid and lockdown left many faced with important new questions – is self-development, is society, and is social responsibility just as important, if not more so, than what had gone before?

The “church” also had to face very difficult questions. There was no longer a national call to prayer in the old sense, but we were asked as congregations to say our prayers.

Much was done by the churches and their congregations, but little was picked up or reported.

There has been a radical change in the way in which faith is both passed on and received. I was told of a Sikh talking about going into university. He said that in the 1960’s if you had asked a group of students “are you concerned with heaven”? then, 80% of the class might have said “yes”. Today if you asked the same question most people in a class would laugh!

We have a lot of work to do if we believe that the Christian faith has something which will allow people to enhance their life view and their way of life let alone point them towards the heavenly kingdom.

We can no longer be a small club; rely on past residual teachings - we have to be an evangelistic, charismatic, faith-driven community!

Yes, there are elephants in the room, and important questions to be answered:

Issues of sex, sexuality, abuse, and social acceptability – for instance:

We live in a liberal city, and yet we have some of reactionary bishops: one does not like the ordination of women, another does not like gay (LGBTQTI) people.



It is a difficult situation but also an opportunity – can we, despite our differences, learn to live together and enter into meaningful relationship with our leaders in a shared household of faith?

this would give help and encouragement in times of need, and a place to share their joy. A sense that God is with them and that He loves them, and that there is a purpose and meaning for their life.

We also went outside of our traditional building, love it though we may, and began to share what we have. The Harvest Festival went into the gardens. It was the talk of the area in terms of bringing something welcome into Kemp Town.

The service was not only for us, and our neighbours, but we also continued to support people through Water Aid and Christian Aid. Even in times of despair and poverty we are called to help those who are in more need than ourselves.

That is all a part of what faith does to us – it changes our perspective; it motivates us to do things which this world might see as foolish. To give when we ourselves are not rich.

The internet and online communication and services.

As we see the numbers attending on zoom are less, but for those who do attend it is an important part of their lives. In the past people may have had the vicar or a pastoral assistant visit, but now they can still meet and chat with old friends.

We are still working with Facebook and the web pages. The recorded service will often reach around 4000 people – albeit they may not see the service through. We have a small number of people who check in regularly and thank us for the service.

It is also about fun and sharing:

Our mulled wine afternoon; biscuit bonanza; shared meal – all were popular this year.



Building up our worshipping community by getting to know one another and sharing with the people around us. Sharing joys, and also sharing concerns, even when all we can do is that most important of things praying with one another.

Our faith also has to be “lived out” in the way that we interact with the communities which, and individuals who, surround us.

Showing that we are a church which wishes to serve, even if people don’t always respond, or do not respond with kindness.

Showing that the teaching of the Gospel which asks us to love one another unconditionally – not just those we know and understand – has an impact on how we live our lives and react to other people, but also on how we respond to our local communities.

Showing that we have something which far surpasses the ordinary human versions of society in the Christian faith, what that means, and how we best enter into it.

What has come to my attention is the need which people have to share and enter into community. Some 75% of the community centre rooms are full. The café is making headway. The church is used by different groups. I believe

that it is in this expression of community that we as Christians will find both a home, and an effective springboard for our faith

How to be church – to deliver or to share?

The gardens continue to be a success story. We have a team of people who look after the main garden, and another who look after the community bee friendly garden.

There is a cross over – William said to me a few months ago, “I didn’t realize, but I have become part of the family. You have taken me into the church community”. It does happen!

But how many of us know Maria, Irene and the others?



A rather thoughtful parishioners keeps asking, “what are we doing to say, “Thank you?”” well, we have written and made a small gift. And Sue our Church Warden keeps in touch



But the communications officer from the Diocese asked, “Why not invite them into a service of thanksgiving, and then a party afterwards – get to know each other?” We still have to acknowledge our belief in God, and we have to do the things

which demonstrate that. We also have to spread that message.

(Sometimes we have to defend our faith against ignorant and nasty people – that is sometimes, but rarely true -but we can do that with kindness and by our Christian words and example).

We are already doing so much of this, and we should be content to support it – we should have a feeling that we are a part of what is happening in our community:



Laura in our Community centre is reaching out to people and has a real connection with the people she works with: “Hi I’m Laura, I look after the Community Centre here at St George’s. We are so happy to be fully open again now, after the pandemic lots and lots of groups are back and enjoying our spaces, support groups, dance, yoga, meetings, U3A. We are just as busy as we could have hoped to be at this stage and it’s wonderful to see all our lovely groups returning and meeting in our spaces again. We are also planning plenty for the future – hoping to develop some areas of the community centre that haven’t been able to be used for a while due to damage so we are hoping to get those all done up nicely to have some more community spaces that people can enjoy share and meet as well as another office for a local group to be able to use as well. So as much as we are enjoying having other people back again and we are really looking forward to the future”

Sandro who meets people talks with them, and is able to promote both the church and what it is doing:



“Hello, I’m Sandro, St George’s Café manager, I’m very happy to be back, and to welcome back our old customers and new customers, people from the hospital, and the community, welcome back all of you. New ones, old ones and welcome back to St George’s Church mainly. Thank you,”

Anna who is reaching out to another generation:



“It’s good to be back after a long pause. The last concert that we staged here was in March 2020 and since September 2021 till the end of April we’ve had five concerts. Those have been previous hires, several times kicked into the future, and they eventually happened, and they were all very well attended. People were really happy to be back in the building. We have one new booking for June which is good news. Things are surely but slowly coming together. I know we are in the same position as other churches, but we are better off than other churches because I know other churches don’t have so many commercial bookings if any. But we have enquiries and I’m hoping that by the Spring and Autumn of 2023 we will have hires which will bring money into the church. Over lockdown we celebrated the church through lighting it up with lots of colours, the outside of it, and that was with a whole lot of other venues, and that what’s great during lockdown the venues have come together to support each other and that lead to a crescendo at Brighton Dome where we got our name up during a series of concerts because it was the only place we could have social distancing during lockdown”

But we have our part to play, not just in prayer – which is of paramount importance.

Not just in patting people on the back – which I suspect is always welcome.

We have to be a part of it – first of all we have to support the faith community, in our worship, in our study groups, in our social gatherings. We are not just a single Christians, but part of a Christian community. We also have to support our neighbours, and come to the community centre, attend meetings and talk about our faith, support people, come to the cafe, be alongside of them. We must demonstrate the love of Christ in our community. It does not matter whether people are immediately on board – the seed is sown and, one day, they may respond.



One person attending the Film Club asked, “why aren’t there more of the congregation – I would like to meet them?”

Does it all work?

How do we measure success? It is true that sometimes people just use our buildings and think of us as fools. But we are called to be fools for God - the opportunities which we have from the way we have chosen to exercise our faith are boundless.

One of our neighbours commented:

I've wanted to contact you for some time to thank you for the role St Georges played during (our) lockdown. Though I have no religious belief, it has always struck me that St Georges is exactly what a church should be: inclusive, welcoming, connected to many strands of the local community. I'm impressed by the way the church building is used to the full. During lockdown - both of them - the highlight of my week was meeting friends with a takeaway coffee sitting on the seats in your attractive side-garden. When even takeaway coffees weren't on offer it was a flask. For some time this was pretty much the only way to talk to a friend in the flesh. Also, there was comfort in other people nearby, doing the same. It was such a simple thing, but effectively kept optimism alive. It was the most normal part of those weeks, which were otherwise disorienting.

So, very many thanks,

We joined with the Hospital chaplaincy this year, and the Brighton Gay Men's Chorus joined us – this was a first. Jo, the hospital chaplain wrote:

I did not get a chance to thank the choir in person after the service as they understandably wanted to get away promptly. However please will you pass on our appreciation and thanks to all the singers last night as it was beautiful, moving and very special. We also particularly appreciated how the pianist carried on playing as the stars took a while to hang on the tree and it was definitely an extra bonus to hear such lovely piano music. I personally would very much like to hear the GMC again at some time in the future. At the moment we do not know how much the event raised for the Friends of Brighton and Hove Hospitals, but we shall let you know when we do.

We wish you all a very happy Christmas despite the circumstances we find ourselves in again this year and you have our thanks again for helping to bring some Christmas light and joy into our lives last night and your generous support of the work of the NHS in Brighton

One of our regular groups, The Rainbow Chorus, wrote:

A big thanks to you and Fr Andrew for a fabulous venue for Saturday's concert, our week in week out rehearsal space, and your own consistent super co-operative stance towards us. All very much appreciated.

We're proud to be part of the wider George's community. You have a fantastic community hub there.

All the best to you Laura and St George's for some great Christmas celebrations there later this month, and a safe peaceful 2022.

Kemp Town Christmas and traders worked with us in St George's:

I hope all is well with you.

The evening seemed to go well – it was very busy along our little stretch and seemed to spread the festive cheer!

Thank you so much for lending us the nativity figures - I brought them back last week, all except the donkey who is self-isolating in one of the shops where the owners have Covid...I am hoping to release him later today!



The traders are even making amendments to what they will do in the future so that we can join the,

Who knows such comments may lead to faith – I know some already have a faith – at any rate, we are a lot closer that if we close ourselves away and only look after ourselves.

The future:

We are at a crossroads:



And it is confusing:

Angry/upset
Wanting to go back
Not the same as it used to be

Uncertain
What's going on?
Where do I fit in?
Which way do we go?

Optimistic
Hopeful of what might be
New opportunities
Freedom

The graphic is a yellow rectangle divided into four quadrants. The top-left quadrant shows a cartoon of an angry woman. The top-right quadrant shows a cartoon of a family. The bottom-left quadrant shows a cartoon of a man holding two signs labeled 'B' and 'A'. The bottom-right quadrant contains text.

But we need to rise to the challenge – lay people not just clergy

You have done that – just look at the jobs we talked about last year!

But how do we make connections and encourage people to join our faith community?

The communications team which we hope to form may help – by inviting people without being pushy.

Planning – trying to put some of this into words and make it happen.

Our parish MAPs will help with this if we try and follow them through:

Older Persons worker – working with the community to bring companionship and help to older isolated people within our community, but because we are involved being able to ask if they want faith connection

Screen – accessible for more people who would otherwise not have such a facility for instance working with St John’s school and providing showings with an autism friendly environment.

Working with Church House officers and calling on their expertise – we have already started talking with Katherine the fund-raising officer and Lisa the communications officer.

Connection with other parishes – working together and sharing good and difficult situations – we are starting this with Rev Helen Rose and the people from the Holy Cross.

What does forward look like?

Some ideas which we hope to put into actions:

Wednesday morning Eucharist followed by coffee morning

Would people come to a Eucharistic service in church at 9:00 am? Would people be willing to read the lessons? Set up for the service? Lead in prayers? I could not guarantee to find someone to take my place during holidays, but with advance warning people would know when these days would be. The service would last for about half an hour.

Following the service we could have a coffee morning – time to chat and catch up with the news. We could set out a table with a jug of coffee, and a jug of hot water for tea. We could probably find some biscuits. People can always buy other refreshments from the café when it opens. We would need to tidy up when we finished.



Discussion Group

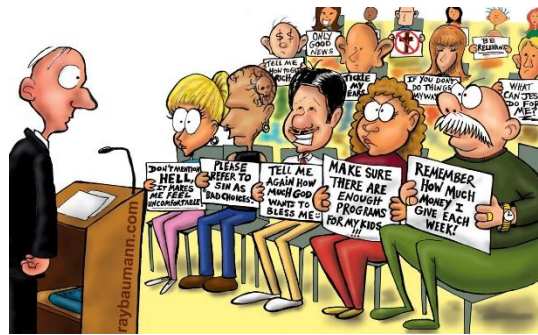
People enjoyed the Lent course and the opportunity which it provided for people to talk about their faith and about the wider understanding of society and faith.

Would it be useful to meet, say for an hour on Mondays?

Should we ask people to suggest what they would like to talk about?

Maybe we should meet for six- or ten-week stretches?

Could we ask members of the congregation to prepare for and lead sessions?



Communications and communications group

Despite some glitches in marrying up tech – Lisa gave us a lot to think about in terms of the way in which we communicate to the world outside of the church walls – and sometimes even within them.

We already have some volunteers, but would you like to join a small team to help with this?

No experience needed – we can help with that – but experience is always welcome.

Lisa has agreed to join us and help us along the way.



Visiting/pastoral group

We have been waiting for a response about our application to provide a worker to help us provide visiting group – it has still not arrived... We cannot wait forever, and so would you like to join a visiting group?

Training would be provided.

There are not a lot of people at the moment, but I suspect the number of people wanting to be visited will grow if they know we have the group.

It could be a group which takes communion out to people at home

It could be a group where members go to talk with someone for half an hour

It could be a group where members help out.



"Now that you've gotten your name tag, just fit right in! We want you to feel you're one of us."

(We would need to make sure that everyone is safe so DBS checks would need to be made)

We have so much to look forward to if we continue on the road of faith and put time and energy into action.

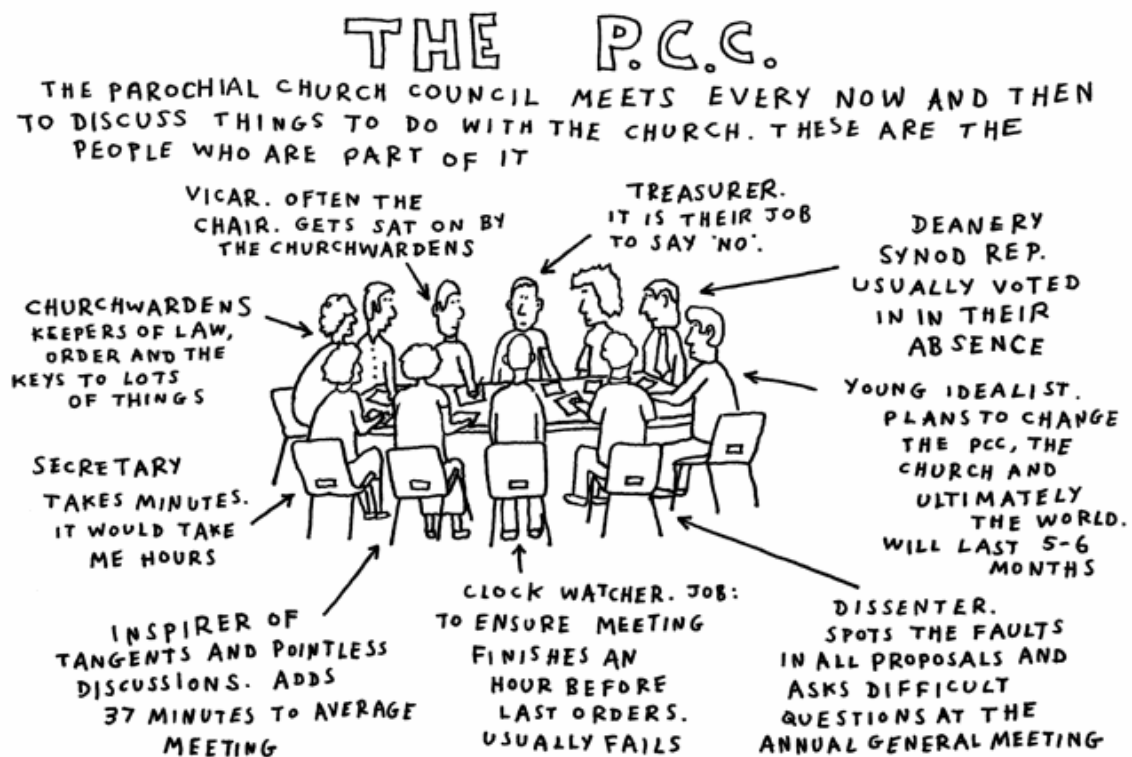
Plenty to think about.

Can I end this section of the meeting by saying a big "Thank You" to all of you who work for the parish and support it.

For all those who carry the message into you communities by talking about us and saying good things, and by telling people about the good news of the Gospel.

And a special "Thank You" to the members of the PCC

The PCC have been meeting by zoom over the last year. We met six times. Without their devotion and work we would not be able to provide those facilities which are described above.



CartoonChurch.com

My thanks to the PCC:

Rev Dr Andrew Manson-Brailsford (Chair and Acting Treasurer)

Sue Clough (Church Warden)

Alan Cooke (Church Warden)

Margaret Ellis (Secretary)

Anna Moulson

Sandie Spackman

Hilda Ruth Beaumont

Fr Andrew

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021
FOR
THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF ST GEORGE WITH
ST ANNE AND ST MARK**

Simon Winnard & Company
Redington Court
69 Church Road
Hove
East Sussex
BN3 2BB

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF ST GEORGE WITH
ST ANNE AND ST MARK**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF ST GEORGE WITH
ST ANNE AND ST MARK**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1134037

Principal address

The PCC of St George w St Anne & St Mark
St George's Church
St George's Road
Brighton
East Sussex
BN2 1ED

Trustees

Reverend A H Manson-Brailsford
Miss M C Ellis
Miss S Clough
R Newing (resigned 24/5/2021)
Ms A Moulson
B Moyle Rosser (resigned 27/9/2021)
Ms C S Spackman
A Cooke (appointed 27/4/2021)
Dr H Beaumont (appointed 27/4/2021)

Independent Examiner

Simon Winnard & Company
Redington Court
69 Church Road
Hove
East Sussex
BN3 2BB

Approved by order of the board of trustees on and signed on its behalf by:

.....
Reverend A H Manson-Brailsford - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF ST GEORGE WITH
ST ANNE AND ST MARK**

Independent examiner's report to the trustees of The Parochial Church Council Of The Ecclesiastical Parish Of St George With St Anne And St Mark

I report to the charity trustees on my examination of the accounts of The Parochial Church Council Of The Ecclesiastical Parish Of St George With St Anne And St Mark (the Trust) for the year ended 31 December 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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



Mr Lawrence Vosper
MAAT
Simon Winnard & Company
Redington Court
69 Church Road
Hove
East Sussex
BN3 2BB

Date: 16/03/22

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF ST GEORGE WITH
ST ANNE AND ST MARK**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		65,811	-	65,811	73,591
Charitable activities					
Church Activities		1,326	-	1,326	-
Other trading activities	2	64,727	-	64,727	42,514
Investment income	3	873	-	873	918
Other income		11,431	-	11,431	18,040
Total		144,168	-	144,168	135,063
EXPENDITURE ON					
Raising funds		7,709	-	7,709	5,149
Charitable activities					
Church Activities		104,969	13,267	118,236	161,896
Governance Costs		3,226	-	3,226	1,871
Total		115,904	13,267	129,171	168,916
Net gains on investments		3,792	-	3,792	1,978
NET INCOME/(EXPENDITURE)		32,056	(13,267)	18,789	(31,875)
Transfers between funds	12	(31,103)	31,103	-	-
Net movement in funds		953	17,836	18,789	(31,875)
RECONCILIATION OF FUNDS					
Total funds brought forward		68,646	50,686	119,332	151,207
TOTAL FUNDS CARRIED FORWARD		69,599	68,522	138,121	119,332

The notes form part of these financial statements

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF ST GEORGE WITH
ST ANNE AND ST MARK**

**BALANCE SHEET
31 DECEMBER 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	6	11,824	23,673	35,497	56,184
Investments	7	42,593	-	42,593	38,800
		<u>54,417</u>	<u>23,673</u>	<u>78,090</u>	<u>94,984</u>
CURRENT ASSETS					
Debtors	8	3,219	13,763	16,982	859
Cash at bank and in hand		51,955	31,086	83,041	70,059
		<u>55,174</u>	<u>44,849</u>	<u>100,023</u>	<u>70,918</u>
CREDITORS					
Amounts falling due within one year	9	(7,303)	-	(7,303)	(9,369)
		<u>47,871</u>	<u>44,849</u>	<u>92,720</u>	<u>61,549</u>
NET CURRENT ASSETS					
		<u>47,871</u>	<u>44,849</u>	<u>92,720</u>	<u>61,549</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>102,288</u>	<u>68,522</u>	<u>170,810</u>	<u>156,533</u>
CREDITORS					
Amounts falling due after more than one year	10	(32,689)	-	(32,689)	(37,201)
		<u>69,599</u>	<u>68,522</u>	<u>138,121</u>	<u>119,332</u>
NET ASSETS					
		<u>69,599</u>	<u>68,522</u>	<u>138,121</u>	<u>119,332</u>
FUNDS					
Unrestricted funds	12			69,599	68,646
Restricted funds				68,522	50,686
				<u>138,121</u>	<u>119,332</u>
TOTAL FUNDS					
				<u>138,121</u>	<u>119,332</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
A H Manson-Brailsford - Trustee

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF ST GEORGE WITH
ST ANNE AND ST MARK**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided
Improvements to property	- at varying rates on cost
Fixtures and fittings	- 25% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF ST GEORGE WITH
ST ANNE AND ST MARK**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Café income	23,651	13,923
Crypt income	41,076	28,591
	<u>64,727</u>	<u>42,514</u>

3. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	873	918
	<u>873</u>	<u>918</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	73,022	569	73,591
Other trading activities	42,514	-	42,514
Investment income	918	-	918
Other income	18,040	-	18,040
Total	<u>134,494</u>	<u>569</u>	<u>135,063</u>
EXPENDITURE ON			
Raising funds	5,149	-	5,149
Charitable activities			
Church Activities	149,389	12,507	161,896
Governance Costs	1,871	-	1,871
Total	<u>156,409</u>	<u>12,507</u>	<u>168,916</u>
Net gains on investments	1,978	-	1,978
NET INCOME/(EXPENDITURE)	<u>(19,937)</u>	<u>(11,938)</u>	<u>(31,875)</u>
Transfers between funds	1,359	(1,359)	-

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF ST GEORGE WITH
ST ANNE AND ST MARK**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Net movement in funds	(18,578)	(13,297)	(31,875)
RECONCILIATION OF FUNDS			
Total funds brought forward	87,224	63,983	151,207
TOTAL FUNDS CARRIED FORWARD	<u>68,646</u>	<u>50,686</u>	<u>119,332</u>

6. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Totals £
COST				
At 1 January 2021 and 31 December 2021	<u>1</u>	<u>824,469</u>	<u>57,355</u>	<u>881,825</u>
DEPRECIATION				
At 1 January 2021	-	768,286	57,355	825,641
Charge for year	-	20,687	-	20,687
At 31 December 2021	<u>-</u>	<u>788,973</u>	<u>57,355</u>	<u>846,328</u>
NET BOOK VALUE				
At 31 December 2021	<u>1</u>	<u>35,496</u>	<u>-</u>	<u>35,497</u>
At 31 December 2020	<u>1</u>	<u>56,183</u>	<u>-</u>	<u>56,184</u>

Freehold property at a written down value of £1 refers to the freehold interest in St Mark's Chapel which is held by the Eggar Trust Corporation as Custodian Trustee.

7. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 January 2021	38,800
Revaluations	3,793
At 31 December 2021	<u>42,593</u>
NET BOOK VALUE	
At 31 December 2021	<u>42,593</u>
At 31 December 2020	<u>38,800</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF ST GEORGE WITH
ST ANNE AND ST MARK**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

7. FIXED ASSET INVESTMENTS - continued

There were no investment assets outside the UK.

Cost or valuation at 31 December 2021 is represented by:

	Unlisted investments
	£
Valuation in 2021	3,793
Cost	38,800
	<u>42,593</u>

Fixed asset investments as at 31 December 2021, held by the Diocese of Chichester as Custodian Trustee, are comprised of:

CBF Investment Fund £32,317

CBF Fixed Interest Fund £3,587

Deposit Account £6,689

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other debtors	16,511	-
Payments on account	-	369
Income tax recoverable	471	490
	<u>16,982</u>	<u>859</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other creditors	7,303	9,369
	<u>7,303</u>	<u>9,369</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF ST GEORGE WITH
ST ANNE AND ST MARK**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021	2020
	£	£
Other creditors	<u>32,689</u>	<u>37,201</u>

The Trustees have a 25 year lease running from 1 January 1999 on the crypt of St George's Church, Kemp Town at a peppercorn rent.

The Trustees also have long-term loan commitments with St Anne's Institute. In December 2017 it was agreed that the terms of these loans be revised from 1 January 2018. The revised terms equate to:

- (1) Loan of £80,000-25 years from November 2004 at 1.5% per annum (from 1 January 2018);
- (2) Loan of £70,000-22 years from November 2007 at 1.5% per annum (from 1 January 2018).

The loans are unsecured and are payable over periods between 10 and 25 years.

11. LOANS

An analysis of the maturity of loans is given below:

	2021	2020
	£	£
Amounts falling due within one year on demand:		
Other loans	<u>4,512</u>	<u>4,455</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Other loans more 5yrs instal	32,689	37,201

12. MOVEMENT IN FUNDS

	At 1/1/21	Net movement in funds	Transfers between funds	At 31/12/21
	£	£	£	£
Unrestricted funds				
General Fund	6,314	35,502	(18,955)	22,861
Fabric Fund	61,780	(3,446)	(12,148)	46,186
Organ Fund	552	-	-	552
	<u>68,646</u>	<u>32,056</u>	<u>(31,103)</u>	<u>69,599</u>
Restricted funds				
Fabric Fund (Restricted)	15,175	(1,429)	31,103	44,849
General Fund (Restricted)	35,511	(11,838)	-	23,673
	<u>50,686</u>	<u>(13,267)</u>	<u>31,103</u>	<u>68,522</u>
TOTAL FUNDS	<u>119,332</u>	<u>18,789</u>	<u>-</u>	<u>138,121</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF ST GEORGE WITH
ST ANNE AND ST MARK**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

12. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General Fund	140,878	(109,165)	3,789	35,502
Fabric Fund	3,290	(6,739)	3	(3,446)
	<u>144,168</u>	<u>(115,904)</u>	<u>3,792</u>	<u>32,056</u>
Restricted funds				
Fabric Fund (Restricted)	-	(1,429)	-	(1,429)
General Fund (Restricted)	-	(11,838)	-	(11,838)
	<u>-</u>	<u>(13,267)</u>	<u>-</u>	<u>(13,267)</u>
TOTAL FUNDS	<u>144,168</u>	<u>(129,171)</u>	<u>3,792</u>	<u>18,789</u>

Comparatives for movement in funds

	At 1/1/20 £	Net movement in funds £	Transfers between funds £	At 31/12/20 £
Unrestricted funds				
General Fund	8,997	3,511	(6,194)	6,314
Fabric Fund	77,675	(23,448)	7,553	61,780
Organ Fund	552	-	-	552
	<u>87,224</u>	<u>(19,937)</u>	<u>1,359</u>	<u>68,646</u>
Restricted funds				
Fabric Fund (Restricted)	16,634	(100)	(1,359)	15,175
General Fund (Restricted)	47,349	(11,838)	-	35,511
	<u>63,983</u>	<u>(11,938)</u>	<u>(1,359)</u>	<u>50,686</u>
TOTAL FUNDS	<u>151,207</u>	<u>(31,875)</u>	<u>-</u>	<u>119,332</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF ST GEORGE WITH
ST ANNE AND ST MARK**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General Fund	122,011	(120,450)	1,950	3,511
Fabric Fund	12,483	(35,959)	28	(23,448)
	<u>134,494</u>	<u>(156,409)</u>	<u>1,978</u>	<u>(19,937)</u>
Restricted funds				
Fabric Fund (Restricted)	569	(669)	-	(100)
General Fund (Restricted)	-	(11,838)	-	(11,838)
	<u>569</u>	<u>(12,507)</u>	<u>-</u>	<u>(11,938)</u>
TOTAL FUNDS	<u>135,063</u>	<u>(168,916)</u>	<u>1,978</u>	<u>(31,875)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/20 £	Net movement in funds £	Transfers between funds £	At 31/12/21 £
Unrestricted funds				
General Fund	8,997	39,013	(25,149)	22,861
Fabric Fund	77,675	(26,894)	(4,595)	46,186
Organ Fund	552	-	-	552
	<u>87,224</u>	<u>12,119</u>	<u>(29,744)</u>	<u>69,599</u>
Restricted funds				
Fabric Fund (Restricted)	16,634	(1,529)	29,744	44,849
General Fund (Restricted)	47,349	(23,676)	-	23,673
	<u>63,983</u>	<u>(25,205)</u>	<u>29,744</u>	<u>68,522</u>
TOTAL FUNDS	<u>151,207</u>	<u>(13,086)</u>	<u>-</u>	<u>138,121</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF ST GEORGE WITH
ST ANNE AND ST MARK**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General Fund	262,889	(229,615)	5,739	39,013
Fabric Fund	15,773	(42,698)	31	(26,894)
	<u>278,662</u>	<u>(272,313)</u>	<u>5,770</u>	<u>12,119</u>
Restricted funds				
Fabric Fund (Restricted)	569	(2,098)	-	(1,529)
General Fund (Restricted)	-	(23,676)	-	(23,676)
	<u>569</u>	<u>(25,774)</u>	<u>-</u>	<u>(25,205)</u>
TOTAL FUNDS	<u>279,231</u>	<u>(298,087)</u>	<u>5,770</u>	<u>(13,086)</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF ST GEORGE WITH
ST ANNE AND ST MARK**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Planned giving	13,717	32,731
Collections at services	262	1,119
Sundry donations & appeals	8,950	6,644
Gift Aid recoverable	3,932	8,830
Grants	38,950	24,267
	<u>65,811</u>	<u>73,591</u>
Other trading activities		
Café income	23,651	13,923
Crypt income	41,076	28,591
	<u>64,727</u>	<u>42,514</u>
Investment income		
Deposit account interest	873	918
Charitable activities		
Church letting & hiring	1,326	-
Other income		
Government grants	11,431	18,040
Total incoming resources	<u>144,168</u>	<u>135,063</u>
EXPENDITURE		
Other trading activities		
Trading costs	7,709	5,149
Charitable activities		
Wages	38,331	36,341
Pensions	(1,944)	1,728
Christian relief & development agencies	14	245
Secular charities	546	810
Diocesan parish contribution	19,932	36,000
Other clergy costs	8,482	9,552
Church running expenses	21,149	29,448
Church maintenance	6,953	5,031
Upkeep of services	2,336	710
Major repairs to church & garden	1,061	12,557
Carried forward	96,860	132,422

This page does not form part of the statutory financial statements

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF ST GEORGE WITH
ST ANNE AND ST MARK**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	2021 £	2020 £
Charitable activities		
Brought forward	96,860	132,422
Church letting costs	-	6,745
Improvements to property	20,687	20,687
Bank interest	96	134
Loan interest	593	648
	<u>118,236</u>	<u>160,636</u>
Support costs		
Governance costs		
Independent examiner's fee	1,050	1,871
Bookkeeping	1,394	732
Accountancy	782	528
	<u>3,226</u>	<u>3,131</u>
Total resources expended	<u>129,171</u>	<u>168,916</u>
Net income/(expenditure) before gains and losses	14,997	(33,853)
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	3,792	1,978
Net income/(expenditure)	<u><u>18,789</u></u>	<u><u>(31,875)</u></u>

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF ST GEORGE WITH
ST ANNE AND ST MARK**

Independent examiner's report to the trustees of The Parochial Church Council Of The Ecclesiastical Parish Of St George With St Anne And St Mark

I report to the charity trustees on my examination of the accounts of The Parochial Church Council Of The Ecclesiastical Parish Of St George With St Anne And St Mark (the Trust) for the year ended 31 December 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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



Mr Lawrence Vosper
MAAT
Simon Winnard & Company
Redington Court
69 Church Road
Hove
East Sussex
BN3 2BB

Date:16/03/22.....

Accounts

The Annual Report

St George's Church

2020

“Managing decline or investing in growth?”

What a strange year and one well worth reflecting on!

The first three months of the year were in some ways very promising:

The congregational numbers were between 40 and 50 in terms of Sunday attendance, and we were about to look at the community surrounding St George's Church and how we understand it and reach out to the people who are part of that community.

The paperwork, which we were going to use after a Sunday service to begin this exercise, sat on the table by my seat in church for some weeks after lockdown.

The café had made its first profit for a while and continued to pay £112 into the general church account for the 12 months of 2020.

The Community Centre was making a profit and we were able to pay not only the fees from concerts and choir bookings into the main church account, but also, we had started to put aside money in a dilapidation fund – so that we could repair the fabric of the building as issues arose.

Both Café and Community Centre had, and still have, the potential of making links between our congregation and local people.

Then it all stopped abruptly!

We were hit by our first lockdown!

Looking back there is no way we could have known that churches were to be closed, but the week before lockdown we had recorded hymns and prayers so that people could log onto our website and join in even if they were not able to attend a service.

(I am pleased to say, after my close following of the news, that we stayed “one step ahead” for most of the year in terms of lockdown, and in terms of putting in place the social distancing measures that were necessary to re-open).

More was to come in as much as we were introduced, some of us for the first time, to Zoom. This enabled us to have online services and to hold onto the worshipping life of our church family. The numbers attending the service were between 20-30 each week.

I was enormously proud of our church members – many had mastered the zoom technology and for those who were not able we managed to keep in touch with them.

(Many of my colleagues suggested that zoom technology was too complicated, or that people in our congregations were not “tech savvy”, and some decided not to even give online services a try. I am pleased to say that we did. By this time, I think that many of us could not remember a time before we used zoom).

Zoom did allow us to meet as a congregation but also allowed people we had not seen for a while to join us from different parts of the world on occasion.

By the 5th of July we were back in church but continued to share our service online. That meant putting up our screen, so that the people at church could see members who were at home, and the people at home could see each other and follow the service.

My thanks to Sandro who helped me to do this – it took a lot of thinking and we had to try out several combinations of computers and links.

The congregation in church numbered 25 whilst those joining us online numbered 25. The numbers averaged out at about 20 in church and 20 online. New people began to arrive at church, and we were able to welcome several new members.

By the 24th of January 2021, following requests from local health authorities, we were back on zoom – but that is to stray into another year.

What we did learn from the zoom experience is that we were able to reach some of our housebound congregants. People who remained faithful but who were not able to make the journey to join us in the church buildings. We hope

that zoom will continue beyond the end of the pandemic so that those not able to be with us at the church buildings will be able to join us online or by telephone.

This may in the future only reach a few people, but I believe it is important to maintain that contact for as long as we can – people are still important in our faith, and in our church family, even when they cannot attend services in person.

The chatting after the service was, and I suspect will remain, an important part of building up the community of faith.

This leads us to another challenge, and one of the aims which the PCC agreed to promote in 2021. The screen which we use at the present time will need to be taken down and put up again for each service – not easy and we do not have people who are able to do this on a regular basis. We hope to install either a permanent glass screen or a drop-down screen. This will allow us to continue with zoom and to see the people at home. I hope that it will also benefit other groups which hire our church. Some of the choirs have had a similar experience to the church in being able to include members via zoom who are not able to be with them in the building. It will also help groups such as Friends of St George when they are giving talks. And of course, it may well help with the concerts which also use projection as a part of their shows. All in all, a project which might benefit the people who use our buildings, and a project which we can all get involved in – perhaps by helping to fundraise with a gift day or a sealed bid auction to name but two things.

The other way in which we reached out to people was to record simple and short services that people could watch via Facebook or via our website.

It seemed to me that we were still tasked with reaching out to people who have not yet come to faith as well as looking after those who have and are members of our congregation.

The idea is a simple one – I have been recording a service which has a confession, reading, sermon and prayers. At a cost of around £7 a week the service is then “boosted” which means that it appears as an advert on people’s Facebook pages.

It is not possible to fully understand the figures or what they mean. We are told the numbers of people who click on the recording on Facebook, and the

numbers who play the service through. We used to be able to look at the figures on our website, but this figure no longer shows up on the screen.

What did become clear is that at Easter time and Christmas time, and to a lesser extent at other special times, the numbers of people clicking on the service increased. At Easter time we had 26,295 people looking at the Easter Day service and over 4,000 people in the weeks which followed. The average number is somewhere between 2,000 – 3,000 people. At Christmas we had 4,578 people. This would suggest that people do reach out to the faith at special times.

In terms of specific responses – we have had several people recommending our service, several people who seem to follow the service and also people leaving encouraging comments and thumbs up signs.

There have been one or two abusive atheists who didn't like what we were doing, but they seem to have largely disappeared.

As lockdown ends, we have the task of deciding if we should continue these services or abandon them. In my view, I think that if there are people out there who are regular in accessing the recordings and benefitting from the services, we should keep on going. If this is the case, then we need to do some work on how to develop this form of community – beyond simply sending out recordings. I have started to look at this, but it takes time and energy.

All of this means that our Easter figures were 37 at the online service and 26,295 looking at recorded services; Christmas 51 at church, 21 on zoom and 4,578 looking at recorded services. The averages for October were 23 in church, 17 on zoom, and 2,324 looking into the recorded service.

The number of people on the Electoral Roll at the end of 2020 was 51.

We had three baptisms in church and several funerals. Sadly, some members of our church family died including: Helen, Rosina, Seamus, Rachel, Annie, Betty, Margaret L.

Services were not the only way in which we tried to support each other:

I instigated a telephone cascade which worked well at the beginning of lockdown. People were willing to take on the responsibility of keeping in touch with members of the congregation so that no one was forgotten.

As time passed, and people got into the habit of calling each other and zooming, then the need for this support declined. Still, I am aware that people still call each other as a part of the cascade and that this has been a great benefit to several members of our church family.

I also sent out a larger number of regular updates on people who were in need of our prayers or on those who had died during the year. I think that this has proven to be of great value, and I shall continue to do this. Please keep in touch and let me know if you feel there is something which you would like the congregation to pray for – revmanson-brailsford@hotmail.co.uk or 01273 279448.

I am also grateful to Margaret Ellis who has maintained our database and who has been sending out my messages.

There were also members of the congregation who did things such as shopping for those who were not able to get out – all socially distanced.

In short, I think that the idea of the church family took on a new reality – we did what families often do – stayed together, encouraged and helped each other.

Long may this last and develop!

As we return to worshipping at church there are ways in which people can help – over the last few months I have been taking on several jobs. If we are managing decline then I can keep all of these jobs and lose those I do not have the time or energy to continue with, or if we are investing in growth then people can assess what they are able to do and take some of the small, or indeed large jobs on – there is a list at the end of this report.

In terms of our giving then we were blessed in as much as giving kept at a stable level which allowed us to meet our outgoings. A large part of this was due to the ways in which people had embraced the parish giving scheme, and also the way in which people went out of their way to make sure money was paid into the church by bank transfer – thank you!

(Thanks also to Sam who looks after the admin for Parish Giving).

It was remarkable that giving levels did keep up and especially when so many peoples' incomes were being threatened.

It was perhaps inevitable that when people took a new look at their finances then this would impact on the way in which they were able, or wanted, to give. In February 2021, our giving dropped by over £1800 each month. Whilst this is a dramatic drop for the church, I do hope that people in our congregation are not suffering because of a new financial impact on their income and responsibilities.

We are taking steps to mitigate these changes.

Being in lockdown was also a good time to assess our spending. I think that we have pared back to a basic amount, although this will grow slightly as we return to our buildings. The only new spending we took on was the boosting of the Facebook recorded service, but then again, we did not take out any new adverts in the local press.

Staffing was the largest single payment that we faced: our community centre manager, café manager and cleaner. I am grateful that the government provided the furlough scheme which covered all our staff. Together with grants from St Anne's Charity we were able to meet all salary obligations including the top up of 20% salary.

We were privileged to find a new organist towards the end of 2020 – there are not that many on the ground at the present time. Although Shari-Ann was taken on in December her employment was not covered by furlough. So, when we went into lockdown in January the PCC agreed, as an act of goodwill, we would continue to pay her stipend. (I think that this would amount to around £450, perhaps a little under, by the time we arrive back at the church buildings).

A great deal of work was put in to making the buildings at St George's Covid 19 safe. It took a lot of reading and watching news broadcasts to keep up with the developments, but after I did this, I was able to make some preparations and called together a team who helped with this: Sandro, Laura, and Anna together with her colleague Robin. This enabled the creation of documents which we published on our website. It also enabled us to make preparations within the church and community centre, and then to let people know about the possibilities of meeting in our buildings. My thanks to all those who were involved.

The church also had to be cleaned and maintained – even in lockdown. I remain grateful to all those who gave of their time freely and who volunteered

and in some cases despite being on furlough. Rachel who has sadly died, Berry, Sue Clough, Sandro, Laura and of course, myself.

Even during lockdown our buildings were still being used for essential activities:

The pharmacy met in the community centre and made sure that medications were made available and sent out to the most vulnerable. At the height of the pandemic they spread out into the main hall, although it must be said no medications or drugs were kept on site whilst staff were not present.

We maintained the sponsorship of the Brighton & Hove City Mission food bank, and also began negotiations for the Craven Vale food bank to move into the former nursery rooms in the Community Centre. (Once again that is to stray into 2021). It remains important that we give, even if only a little, to support those who are not able to make ends meet.

The Sussex Peasant and staff were able to continue with their weekly markets to provide food stuffs. They were joined by the fishmonger in the latter part of the year. Together they provided fresh good quality food to local people.

We were also, after the first lockdown, able to keep our support groups going. Imagine how hard it must be battling addictions with alcohol or drugs and not having the support of other people who are struggling or of sponsors. Again, it was good to provide a place for them to meet.

It was good to provide the space and facilities for the groups to continue to meet whilst only paying a small rental which helped keep the buildings open.

One of the great success stories of the pandemic for us, was the use and maintenance of St George's gardens. People used the gardens for their walks, recreation and bubble meetings. Anyone passing would have seen the wonderful sight of people enjoying fresh air and the sunshine.

From this has grown a small but devoted group of volunteers who look after the gardens and which is headed by Maria. (A special mention of Michael who has been trimming the hedges – thanks to him). We must not forget the Community Garden on the South East corner of the building which is looked after by Irene and her volunteers and which is set out for local people to use. The volunteers are in the gardens every week and I believe used this time as a part of their daily exercise. Imagine the state of the gardens had we not had

that help! My thanks go out to all the people who have helped and who continue to help.

This is a second priority which the PCC has set for 2021. Sue Clough is heading the placing of protective meshing around the garden lawns. This is something we can help with, either in terms of actual gardening or in terms of fundraising. As with the screen mentioned above, the fundraising could be by a gift day or such events as a silent auction,

I must say how pleasant it was to see people coming back to the café and centre in-between the lockdown periods. The café was able, in cash terms, to make ends meet and a little more when they opened for sit down meals -and that was without the regular Community Centre groups meeting. It was also good to hear the comments from people who said that it was good to see a church using their buildings to help the community. Sandro has always made a point of promoting the church and letting people know about our services.

The choirs were very keen to come back during the period in-between lockdown, and it was good to see the building being used by them. The Community Centre was in full preparation for reopening, contacting people and going through risk assessments with them, but just as people had started coming back the second lockdown prevented them.

It was also remarkable to see the amount of work that Anna and Melting Vinyl put into keeping St George's on the cultural map of Brighton. St George's went red, together with other landmark venues in Brighton and nationally. Some very clever projections lit up the whole of the West façade. This was to remind people that the venues were still present and waiting to reopen. Anna was also able to stream at least one concert from the church which appeared on YouTube - and looked particularly good. Anna and Melting Vinyl continue to be in touch with the City Council and artists in readiness to open the church doors for concerts as soon as we are allowed.

It was sad that after developments within the Church of England, and due to a wish to take more time for a relaxed retirement, Revd Mary and Father Peter left us. I have no doubt that we all thank them for their contribution to liturgy and thinking about such things as visiting groups – I have no doubt we shall still see them from time to time.

The John Howard Cottages continued to provide safe accommodation to former nurses. Thanks to Graves Son and Pilcher who look after the

management of the site. Margaret Ellis and I do much of the admin work for the PCC and Margaret has shown perspective residents around the facilities. Needless to say, we were saddened by the loss of several residents who died over the pandemic period.

The future is looking good – but we need to take hold of the opportunities. Back to that opening strapline are we managing decline or investing in growth?

The PCC have been meeting by zoom over the last year. I have heard grumbles about the amount of work they sometimes have to cover, but we have managed to reduce our meetings to one every other month, and they are now much shorter. Without their devotion and work we would not be able to provide that facilities which are described above. My thanks to the PCC:

Rev Dr Andrew Manson-Brailsford (Chair and Acting Treasurer)

Sue Clough (Churchwarden)

Second Churchwarden position vacant

Margaret Ellis (Secretary)

Anna Moulson

Berry Moyle-Rosser

Robin Newing

Sandie Spackman

I must take a time to say “thank you” to a very busy and hardworking Churchwarden – Sue Clough. And to our Parish Secretary who has looked after the organisation of our PCC and sent out my many messages via the database.

I have not asked groups to give a report at this stage, since we have had a year of inactivity and the last report was not so long ago – but thanks to the groups and for the activities which they lead - and hoping that they will return in the Spring/Summer of the New Year.

Any group leader who would like to speak please let me know in advance of the APCM.

A list of some of the ways in which you can help at St Georges:

Churchwarden – I am pleased to be able to say that Alan Cooke has volunteered to stand as the second Churchwarden and to work with Sue Clough in carrying out their duties, should they be elected.

Flowers – I am pleased to say that Louise has volunteered to look after the flowers in the sanctuary for us.

Treasurer – this is an important role and if people have suggestions please pass names on to me. In the meantime, I remain happy to help out.

PCC members – as you can see from the report, an important role which allows so much to happen in our church family and within the community. Meetings are every other month.

Setting out the church on Sundays – putting things on the altar and clearing up afterwards. I am pleased that Chris and Doug help with this, but we do need more people to step in. It would mean arriving at church half an hour before the service starts and leaving half an hour after the service finishes.

Setting out the tech on Sundays – this is getting easier and would take up about fifteen minutes before each service and about fifteen minutes following the service. Sue Clough helps with this, but it would be good to get other people to help – she already does a great deal as Churchwarden.

Composing the pew sheets – I would be happy to show a volunteer how to do this – 3 hours a month.

Putting the readers' rotas together, and looking after the people who are involved – two hours a month

Putting the prayer rotas together, and looking after the people who are involved – two hours a month

Volunteering to help with readings at services

Volunteering to help with prayers at services

Some cleaning duties – to help Berry as he returns to the church building

This list may seem daunting, but if we all take a share then it becomes very manageable. Have a look and see what you can do.

Thanks to all those who already help out.

Thanks for all your help in 2020

Blessings and prayers for a good future in 2021

Fr Andrew

Managing decline or investing in growth?

Contacts:

Church: 01273 279448 ext 1

St George's Community Centre:

01273 279448 ext 2

St George's Church, St George's Road,
Kemp Town, Brighton, BN2 1ED

Stay in Touch with What's Going On:

Web Page:

www.stgeorgesbrighton.com

Facebook:

[/www.facebook.com/St-Georges-Church-Kemp-Town-Brighton-223203684697511/](https://www.facebook.com/St-Georges-Church-Kemp-Town-Brighton-223203684697511/)

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020
FOR
THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF ST GEORGE WITH
ST ANNE AND ST MARK**

Simon Winnard & Company
Redington Court
69 Church Road
Hove
East Sussex
BN3 2BB

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF ST GEORGE WITH
ST ANNE AND ST MARK**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF ST GEORGE WITH
ST ANNE AND ST MARK**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1134037

Principal address

The PCC of St George w St Anne & St Mark
St George's Church
St George's Road
Brighton
East Sussex
BN2 1ED

Trustees

Reverend A H Manson-Brailsford
Miss M C Ellis
Miss S Clough
R Newing
Ms A Moulson
M Ryan (resigned 28/9/2020)
B Moyle Rosser
Reverend M Samuel (resigned 28/9/2020)
Ms S Spackman
D Virgo (resigned 30/3/2020)

Independent Examiner

Simon Winnard & Company
Redington Court
69 Church Road
Hove
East Sussex
BN3 2BB

Approved by order of the board of trustees on 15th March 2021 and signed on its behalf by:

Andrew Manson-Brailsford

.....
Reverend A H Manson-Brailsford - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF ST GEORGE WITH
ST ANNE AND ST MARK**

Independent examiner's report to the trustees of The Parochial Church Council Of The Ecclesiastical Parish Of St George With St Anne And St Mark

I report to the charity trustees on my examination of the accounts of The Parochial Church Council Of The Ecclesiastical Parish Of St George With St Anne And St Mark (the Trust) for the year ended 31 December 2020.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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



Mr Lawrence Vosper
MAAT
Simon Winnard & Company
Redington Court
69 Church Road
Hove
East Sussex
BN3 2BB

Date: 01/04/21

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF ST GEORGE WITH
ST ANNE AND ST MARK**

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

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		73,022	569	73,591	88,121
Charitable activities					
Church Activities		-	-	-	1,741
Other trading activities	2	42,514	-	42,514	89,296
Investment income	3	918	-	918	918
Other income		18,040	-	18,040	-
Total		134,494	569	135,063	180,076
EXPENDITURE ON					
Raising funds		5,149	-	5,149	13,125
Charitable activities					
Church Activities		149,389	12,507	161,896	212,255
Governance Costs		1,871	-	1,871	4,577
Total		156,409	12,507	168,916	229,957
Net gains on investments		1,978	-	1,978	4,299
NET INCOME/(EXPENDITURE)		(19,937)	(11,938)	(31,875)	(45,582)
Transfers between funds	12	1,359	(1,359)	-	-
Net movement in funds		(18,578)	(13,297)	(31,875)	(45,582)
RECONCILIATION OF FUNDS					
Total funds brought forward		87,224	63,983	151,207	196,789
TOTAL FUNDS CARRIED FORWARD		<u>68,646</u>	<u>50,686</u>	<u>119,332</u>	<u>151,207</u>

The notes form part of these financial statements

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF ST GEORGE WITH
ST ANNE AND ST MARK**

**BALANCE SHEET
31 DECEMBER 2020**

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	6	20,673	35,511	56,184	76,871
Investments	7	<u>38,800</u>	<u>-</u>	<u>38,800</u>	<u>36,822</u>
		59,473	35,511	94,984	113,693
CURRENT ASSETS					
Debtors	8	859	-	859	6,329
Cash at bank and in hand		<u>54,884</u>	<u>15,175</u>	<u>70,059</u>	<u>85,986</u>
		55,743	15,175	70,918	92,315
CREDITORS					
Amounts falling due within one year	9	<u>(9,369)</u>	<u>-</u>	<u>(9,369)</u>	<u>(13,145)</u>
NET CURRENT ASSETS		<u>46,374</u>	<u>15,175</u>	<u>61,549</u>	<u>79,170</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		105,847	50,686	156,533	192,863
CREDITORS					
Amounts falling due after more than one year	10	<u>(37,201)</u>	<u>-</u>	<u>(37,201)</u>	<u>(41,656)</u>
NET ASSETS		<u>68,646</u>	<u>50,686</u>	<u>119,332</u>	<u>151,207</u>
FUNDS					
Unrestricted funds	12			68,646	87,224
Restricted funds				<u>50,686</u>	<u>63,983</u>
TOTAL FUNDS				<u>119,332</u>	<u>151,207</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15th March 2021 and were signed on its behalf by:

Andrew Manson-Brailsford.

.....
A H Manson-Brailsford - Trustee

The notes form part of these financial statements

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF ST GEORGE WITH
ST ANNE AND ST MARK**

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided
Improvements to property	- at varying rates on cost
Fixtures and fittings	- 25% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF ST GEORGE WITH
ST ANNE AND ST MARK**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

2. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Fundraising events	-	837
Café income	13,923	34,620
Crypt income	28,591	53,839
	<u>42,514</u>	<u>89,296</u>

3. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	<u>918</u>	<u>918</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	82,544	5,577	88,121
Charitable activities			
Church Activities	1,456	285	1,741
Other trading activities	89,061	235	89,296
Investment income	<u>918</u>	<u>-</u>	<u>918</u>
Total	173,979	6,097	180,076
EXPENDITURE ON			
Raising funds	12,900	225	13,125
Charitable activities			
Church Activities	192,167	20,088	212,255
Governance Costs	4,577	-	4,577
Total	209,644	20,313	229,957
Net gains on investments	<u>4,299</u>	<u>-</u>	<u>4,299</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF ST GEORGE WITH
ST ANNE AND ST MARK**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	(31,366)	(14,216)	(45,582)
Transfers between funds	<u>14,598</u>	<u>(14,598)</u>	<u>-</u>
Net movement in funds	(16,768)	(28,814)	(45,582)
RECONCILIATION OF FUNDS			
Total funds brought forward	103,992	92,797	196,789
TOTAL FUNDS CARRIED FORWARD	<u>87,224</u>	<u>63,983</u>	<u>151,207</u>

6. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Totals £
COST				
At 1 January 2020 and 31 December 2020	<u>1</u>	<u>824,469</u>	<u>57,355</u>	<u>881,825</u>
DEPRECIATION				
At 1 January 2020	-	747,599	57,355	804,954
Charge for year	-	<u>20,687</u>	-	<u>20,687</u>
At 31 December 2020	-	<u>768,286</u>	<u>57,355</u>	<u>825,641</u>
NET BOOK VALUE				
At 31 December 2020	<u>1</u>	<u>56,183</u>	-	<u>56,184</u>
At 31 December 2019	<u>1</u>	<u>76,870</u>	-	<u>76,871</u>

Freehold property at a written down value of £1 refers to the freehold interest in St Mark's Chapel which is held by the Eggar Trust Corporation as Custodian Trustee.

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF ST GEORGE WITH
ST ANNE AND ST MARK**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

7. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 January 2020	36,822
Revaluations	<u>1,978</u>
At 31 December 2020	<u>38,800</u>
NET BOOK VALUE	
At 31 December 2020	<u>38,800</u>
At 31 December 2019	<u>36,822</u>

There were no investment assets outside the UK.

Fixed asset investments as at 31 December 2020, held by the Diocese of Chichester as Custodian Trustee, are comprised of:

CBF Investment Fund £28,272

CBF Fixed Interest Fund £3,842

Deposit Account £6,686

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Other debtors	-	4,446
Payments on account	369	936
Income tax recoverable	<u>490</u>	<u>947</u>
	<u>859</u>	<u>6,329</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF ST GEORGE WITH
ST ANNE AND ST MARK**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	-	2,000
Other creditors	<u>9,369</u>	<u>11,145</u>
	<u>9,369</u>	<u>13,145</u>

10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2020	2019
	£	£
Other creditors	<u>37,201</u>	<u>41,656</u>

The Trustees have a 25 year lease running from 1 January 1999 on the crypt of St George's Church, Kemp Town at a peppercorn rent.

The Trustees also have long-term loan commitments with St Anne's Institute. In December 2017 it was agreed that the terms of these loans be revised from 1 January 2018. The revised terms equate to:

- (1) Loan of £80,000-25 years from November 2004 at 1.5% per annum (from 1 January 2018);
- (2) Loan of £70,000-22 years from November 2007 at 1.5% per annum (from 1 January 2018).

The loans are unsecured and are payable over periods between 10 and 25 years.

11. LOANS

An analysis of the maturity of loans is given below:

	2020	2019
	£	£
Amounts falling due within one year on demand:		
Other loans	<u>4,455</u>	<u>4,400</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Other loans more 5yrs instal	37,201	41,656

THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF ST GEORGE WITH
ST ANNE AND ST MARK

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

12. MOVEMENT IN FUNDS

	At 1/1/20 £	Net movement in funds £	Transfers between funds £	At 31/12/20 £
Unrestricted funds				
General Fund	8,997	3,511	(6,194)	6,314
Fabric Fund	77,675	(23,448)	7,553	61,780
Organ Fund	552	-	-	552
	<u>87,224</u>	<u>(19,937)</u>	<u>1,359</u>	<u>68,646</u>
Restricted funds				
Fabric Fund (Restricted)	16,634	(100)	(1,359)	15,175
General Fund (Restricted)	47,349	(11,838)	-	35,511
	<u>63,983</u>	<u>(11,938)</u>	<u>(1,359)</u>	<u>50,686</u>
TOTAL FUNDS	<u>151,207</u>	<u>(31,875)</u>	<u>-</u>	<u>119,332</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General Fund	122,011	(120,450)	1,950	3,511
Fabric Fund	12,483	(35,959)	28	(23,448)
	134,494	(156,409)	1,978	(19,937)
Restricted funds				
Fabric Fund (Restricted)	569	(669)	-	(100)
General Fund (Restricted)	-	(11,838)	-	(11,838)
	569	(12,507)	-	(11,938)
TOTAL FUNDS	<u>135,063</u>	<u>(168,916)</u>	<u>1,978</u>	<u>(31,875)</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF ST GEORGE WITH
ST ANNE AND ST MARK**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/19 £	Net movement in funds £	Transfers between funds £	At 31/12/19 £
Unrestricted funds				
General Fund	20,008	7,558	(18,569)	8,997
Fabric Fund	83,432	(38,924)	33,167	77,675
Organ Fund	552	-	-	552
	<u>103,992</u>	<u>(31,366)</u>	<u>14,598</u>	<u>87,224</u>
Restricted funds				
Roof & Restoration Fund	271	-	(271)	-
Jarvis Garden Fund	230	-	(230)	-
Fabric Fund (Restricted)	33,109	(2,378)	(14,097)	16,634
General Fund (Restricted)	59,187	(11,838)	-	47,349
	<u>92,797</u>	<u>(14,216)</u>	<u>(14,598)</u>	<u>63,983</u>
TOTAL FUNDS	<u>196,789</u>	<u>(45,582)</u>	<u>-</u>	<u>151,207</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General Fund	163,426	(160,118)	4,250	7,558
Fabric Fund	10,553	(49,526)	49	(38,924)
	<u>173,979</u>	<u>(209,644)</u>	<u>4,299</u>	<u>(31,366)</u>
Restricted funds				
Fabric Fund (Restricted)	6,097	(8,475)	-	(2,378)
General Fund (Restricted)	-	(11,838)	-	(11,838)
	<u>6,097</u>	<u>(20,313)</u>	<u>-</u>	<u>(14,216)</u>
TOTAL FUNDS	<u>180,076</u>	<u>(229,957)</u>	<u>4,299</u>	<u>(45,582)</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF ST GEORGE WITH
ST ANNE AND ST MARK**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/19 £	Net movement in funds £	Transfers between funds £	At 31/12/20 £
Unrestricted funds				
General Fund	20,008	11,069	(24,763)	6,314
Fabric Fund	83,432	(62,372)	40,720	61,780
Organ Fund	552	-	-	552
	<u>103,992</u>	<u>(51,303)</u>	<u>15,957</u>	<u>68,646</u>
Restricted funds				
Roof & Restoration Fund	271	-	(271)	-
Jarvis Garden Fund	230	-	(230)	-
Fabric Fund (Restricted)	33,109	(2,478)	(15,456)	15,175
General Fund (Restricted)	59,187	(23,676)	-	35,511
	<u>92,797</u>	<u>(26,154)</u>	<u>(15,957)</u>	<u>50,686</u>
TOTAL FUNDS	<u>196,789</u>	<u>(77,457)</u>	<u>-</u>	<u>119,332</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General Fund	285,437	(280,568)	6,200	11,069
Fabric Fund	23,036	(85,485)	77	(62,372)
	<u>308,473</u>	<u>(366,053)</u>	<u>6,277</u>	<u>(51,303)</u>
Restricted funds				
Fabric Fund (Restricted)	6,666	(9,144)	-	(2,478)
General Fund (Restricted)	-	(23,676)	-	(23,676)
	<u>6,666</u>	<u>(32,820)</u>	<u>-</u>	<u>(26,154)</u>
TOTAL FUNDS	<u>315,139</u>	<u>(398,873)</u>	<u>6,277</u>	<u>(77,457)</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF ST GEORGE WITH
ST ANNE AND ST MARK**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF ST GEORGE WITH
ST ANNE AND ST MARK**

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

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Planned giving	32,731	37,667
Collections at services	1,119	4,765
Sundry donations & appeals	6,644	29,509
Gift Aid recoverable	8,830	12,046
Grants	<u>24,267</u>	<u>4,134</u>
	73,591	88,121
Other trading activities		
Fundraising events	-	837
Café income	13,923	34,620
Crypt income	<u>28,591</u>	<u>53,839</u>
	42,514	89,296
Investment income		
Deposit account interest	918	918
Charitable activities		
Fees from weddings etc	-	1,219
Outings & quiet days	<u>-</u>	<u>522</u>
	-	1,741
Other income		
Government grants	<u>18,040</u>	<u>-</u>
Total incoming resources	135,063	180,076
EXPENDITURE		
Other trading activities		
Trading costs	5,149	11,955
Outings & quiet days	<u>-</u>	<u>1,170</u>
	5,149	13,125
Charitable activities		
Wages	36,341	39,397
Pensions	1,728	1,939
Carried forward	<u>38,069</u>	<u>41,336</u>

This page does not form part of the statutory financial statements

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF ST GEORGE WITH
ST ANNE AND ST MARK**

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

	2020 £	2019 £
Charitable activities		
Brought forward	38,069	41,336
Christian relief & development agencies	245	-
Secular charities	810	4,903
Diocesan parish contribution	36,000	46,670
Other clergy costs	9,552	10,980
Church running expenses	29,448	28,425
Church maintenance	5,031	8,899
Upkeep of services	710	4,900
Major repairs to church & garden	12,557	43,458
Church letting costs	6,745	111
Home mission & other church societies	-	699
Improvements to property	20,687	20,687
Bank interest	134	487
Loan interest	648	700
	<u>160,636</u>	<u>212,255</u>
Support costs		
Governance costs		
APCM expenses	-	144
Independent examiner's fee	1,871	840
Bookkeeping	732	2,489
Accountancy	528	1,104
	<u>3,131</u>	<u>4,577</u>
Total resources expended	<u>168,916</u>	<u>229,957</u>
Net expenditure before gains and losses	(33,853)	(49,881)
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	<u>1,978</u>	<u>4,299</u>
Net expenditure	<u>(31,875)</u>	<u>(45,582)</u>

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020
FOR
THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF ST GEORGE WITH
ST ANNE AND ST MARK**

Simon Winnard & Company
Redington Court
69 Church Road
Hove
East Sussex
BN3 2BB

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF ST GEORGE WITH
ST ANNE AND ST MARK**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF ST GEORGE WITH
ST ANNE AND ST MARK**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1134037

Principal address

The PCC of St George w St Anne & St Mark
St George's Church
St George's Road
Brighton
East Sussex
BN2 1ED

Trustees

Reverend A H Manson-Brailsford
Miss M C Ellis
Miss S Clough
R Newing
Ms A Moulson
M Ryan (resigned 28/9/2020)
B Moyle Rosser
Reverend M Samuel (resigned 28/9/2020)
Ms S Spackman
D Virgo (resigned 30/3/2020)

Independent Examiner

Simon Winnard & Company
Redington Court
69 Church Road
Hove
East Sussex
BN3 2BB

Approved by order of the board of trustees on 15th March 2021 and signed on its behalf by:

Andrew Manson-Brailsford

.....
Reverend A H Manson-Brailsford - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF ST GEORGE WITH
ST ANNE AND ST MARK**

Independent examiner's report to the trustees of The Parochial Church Council Of The Ecclesiastical Parish Of St George With St Anne And St Mark

I report to the charity trustees on my examination of the accounts of The Parochial Church Council Of The Ecclesiastical Parish Of St George With St Anne And St Mark (the Trust) for the year ended 31 December 2020.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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



Mr Lawrence Vosper
MAAT
Simon Winnard & Company
Redington Court
69 Church Road
Hove
East Sussex
BN3 2BB

Date: 01/04/21

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF ST GEORGE WITH
ST ANNE AND ST MARK**

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

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		73,022	569	73,591	88,121
Charitable activities					
Church Activities		-	-	-	1,741
Other trading activities	2	42,514	-	42,514	89,296
Investment income	3	918	-	918	918
Other income		18,040	-	18,040	-
Total		134,494	569	135,063	180,076
EXPENDITURE ON					
Raising funds		5,149	-	5,149	13,125
Charitable activities					
Church Activities		149,389	12,507	161,896	212,255
Governance Costs		1,871	-	1,871	4,577
Total		156,409	12,507	168,916	229,957
Net gains on investments		1,978	-	1,978	4,299
NET INCOME/(EXPENDITURE)		(19,937)	(11,938)	(31,875)	(45,582)
Transfers between funds	12	1,359	(1,359)	-	-
Net movement in funds		(18,578)	(13,297)	(31,875)	(45,582)
RECONCILIATION OF FUNDS					
Total funds brought forward		87,224	63,983	151,207	196,789
TOTAL FUNDS CARRIED FORWARD		<u>68,646</u>	<u>50,686</u>	<u>119,332</u>	<u>151,207</u>

The notes form part of these financial statements

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF ST GEORGE WITH
ST ANNE AND ST MARK**

**BALANCE SHEET
31 DECEMBER 2020**

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	6	20,673	35,511	56,184	76,871
Investments	7	<u>38,800</u>	<u>-</u>	<u>38,800</u>	<u>36,822</u>
		59,473	35,511	94,984	113,693
CURRENT ASSETS					
Debtors	8	859	-	859	6,329
Cash at bank and in hand		<u>54,884</u>	<u>15,175</u>	<u>70,059</u>	<u>85,986</u>
		55,743	15,175	70,918	92,315
CREDITORS					
Amounts falling due within one year	9	<u>(9,369)</u>	<u>-</u>	<u>(9,369)</u>	<u>(13,145)</u>
NET CURRENT ASSETS		<u>46,374</u>	<u>15,175</u>	<u>61,549</u>	<u>79,170</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		105,847	50,686	156,533	192,863
CREDITORS					
Amounts falling due after more than one year	10	<u>(37,201)</u>	<u>-</u>	<u>(37,201)</u>	<u>(41,656)</u>
NET ASSETS		<u>68,646</u>	<u>50,686</u>	<u>119,332</u>	<u>151,207</u>
FUNDS					
Unrestricted funds	12			68,646	87,224
Restricted funds				<u>50,686</u>	<u>63,983</u>
TOTAL FUNDS				<u>119,332</u>	<u>151,207</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15th March 2021 and were signed on its behalf by:

Andrew Manson-Brailsford.

.....
A H Manson-Brailsford - Trustee

The notes form part of these financial statements

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF ST GEORGE WITH
ST ANNE AND ST MARK**

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided
Improvements to property	- at varying rates on cost
Fixtures and fittings	- 25% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF ST GEORGE WITH
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

2. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Fundraising events	-	837
Café income	13,923	34,620
Crypt income	28,591	53,839
	<u>42,514</u>	<u>89,296</u>

3. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	<u>918</u>	<u>918</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	82,544	5,577	88,121
Charitable activities			
Church Activities	1,456	285	1,741
Other trading activities	89,061	235	89,296
Investment income	<u>918</u>	<u>-</u>	<u>918</u>
Total	173,979	6,097	180,076
EXPENDITURE ON			
Raising funds	12,900	225	13,125
Charitable activities			
Church Activities	192,167	20,088	212,255
Governance Costs	4,577	-	4,577
Total	<u>209,644</u>	<u>20,313</u>	<u>229,957</u>
Net gains on investments	<u>4,299</u>	<u>-</u>	<u>4,299</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	(31,366)	(14,216)	(45,582)
Transfers between funds	<u>14,598</u>	<u>(14,598)</u>	<u>-</u>
Net movement in funds	(16,768)	(28,814)	(45,582)
RECONCILIATION OF FUNDS			
Total funds brought forward	103,992	92,797	196,789
TOTAL FUNDS CARRIED FORWARD	<u>87,224</u>	<u>63,983</u>	<u>151,207</u>

6. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Totals £
COST				
At 1 January 2020 and 31 December 2020	<u>1</u>	<u>824,469</u>	<u>57,355</u>	<u>881,825</u>
DEPRECIATION				
At 1 January 2020	-	747,599	57,355	804,954
Charge for year	-	<u>20,687</u>	-	<u>20,687</u>
At 31 December 2020	-	<u>768,286</u>	<u>57,355</u>	<u>825,641</u>
NET BOOK VALUE				
At 31 December 2020	<u>1</u>	<u>56,183</u>	-	<u>56,184</u>
At 31 December 2019	<u>1</u>	<u>76,870</u>	-	<u>76,871</u>

Freehold property at a written down value of £1 refers to the freehold interest in St Mark's Chapel which is held by the Eggar Trust Corporation as Custodian Trustee.

**THE PAROCHIAL CHURCH COUNCIL OF THE
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

7. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 January 2020	36,822
Revaluations	<u>1,978</u>
At 31 December 2020	<u>38,800</u>
NET BOOK VALUE	
At 31 December 2020	<u>38,800</u>
At 31 December 2019	<u>36,822</u>

There were no investment assets outside the UK.

Fixed asset investments as at 31 December 2020, held by the Diocese of Chichester as Custodian Trustee, are comprised of:

CBF Investment Fund £28,272

CBF Fixed Interest Fund £3,842

Deposit Account £6,686

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Other debtors	-	4,446
Payments on account	369	936
Income tax recoverable	<u>490</u>	<u>947</u>
	<u>859</u>	<u>6,329</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF ST GEORGE WITH
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	-	2,000
Other creditors	<u>9,369</u>	<u>11,145</u>
	<u>9,369</u>	<u>13,145</u>

10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2020	2019
	£	£
Other creditors	<u>37,201</u>	<u>41,656</u>

The Trustees have a 25 year lease running from 1 January 1999 on the crypt of St George's Church, Kemp Town at a peppercorn rent.

The Trustees also have long-term loan commitments with St Anne's Institute. In December 2017 it was agreed that the terms of these loans be revised from 1 January 2018. The revised terms equate to:

- (1) Loan of £80,000-25 years from November 2004 at 1.5% per annum (from 1 January 2018);
- (2) Loan of £70,000-22 years from November 2007 at 1.5% per annum (from 1 January 2018).

The loans are unsecured and are payable over periods between 10 and 25 years.

11. LOANS

An analysis of the maturity of loans is given below:

	2020	2019
	£	£
Amounts falling due within one year on demand:		
Other loans	<u>4,455</u>	<u>4,400</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Other loans more 5yrs instal	37,201	41,656

THE PAROCHIAL CHURCH COUNCIL OF THE
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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

12. MOVEMENT IN FUNDS

	At 1/1/20 £	Net movement in funds £	Transfers between funds £	At 31/12/20 £
Unrestricted funds				
General Fund	8,997	3,511	(6,194)	6,314
Fabric Fund	77,675	(23,448)	7,553	61,780
Organ Fund	552	-	-	552
	<u>87,224</u>	<u>(19,937)</u>	<u>1,359</u>	<u>68,646</u>
Restricted funds				
Fabric Fund (Restricted)	16,634	(100)	(1,359)	15,175
General Fund (Restricted)	47,349	(11,838)	-	35,511
	<u>63,983</u>	<u>(11,938)</u>	<u>(1,359)</u>	<u>50,686</u>
TOTAL FUNDS	<u>151,207</u>	<u>(31,875)</u>	<u>-</u>	<u>119,332</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General Fund	122,011	(120,450)	1,950	3,511
Fabric Fund	12,483	(35,959)	28	(23,448)
	134,494	(156,409)	1,978	(19,937)
Restricted funds				
Fabric Fund (Restricted)	569	(669)	-	(100)
General Fund (Restricted)	-	(11,838)	-	(11,838)
	569	(12,507)	-	(11,938)
TOTAL FUNDS	<u>135,063</u>	<u>(168,916)</u>	<u>1,978</u>	<u>(31,875)</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF ST GEORGE WITH
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/19 £	Net movement in funds £	Transfers between funds £	At 31/12/19 £
Unrestricted funds				
General Fund	20,008	7,558	(18,569)	8,997
Fabric Fund	83,432	(38,924)	33,167	77,675
Organ Fund	552	-	-	552
	103,992	(31,366)	14,598	87,224
Restricted funds				
Roof & Restoration Fund	271	-	(271)	-
Jarvis Garden Fund	230	-	(230)	-
Fabric Fund (Restricted)	33,109	(2,378)	(14,097)	16,634
General Fund (Restricted)	59,187	(11,838)	-	47,349
	92,797	(14,216)	(14,598)	63,983
TOTAL FUNDS	<u>196,789</u>	<u>(45,582)</u>	<u>-</u>	<u>151,207</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General Fund	163,426	(160,118)	4,250	7,558
Fabric Fund	10,553	(49,526)	49	(38,924)
	173,979	(209,644)	4,299	(31,366)
Restricted funds				
Fabric Fund (Restricted)	6,097	(8,475)	-	(2,378)
General Fund (Restricted)	-	(11,838)	-	(11,838)
	6,097	(20,313)	-	(14,216)
TOTAL FUNDS	<u>180,076</u>	<u>(229,957)</u>	<u>4,299</u>	<u>(45,582)</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF ST GEORGE WITH
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/19 £	Net movement in funds £	Transfers between funds £	At 31/12/20 £
Unrestricted funds				
General Fund	20,008	11,069	(24,763)	6,314
Fabric Fund	83,432	(62,372)	40,720	61,780
Organ Fund	552	-	-	552
	<u>103,992</u>	<u>(51,303)</u>	<u>15,957</u>	<u>68,646</u>
Restricted funds				
Roof & Restoration Fund	271	-	(271)	-
Jarvis Garden Fund	230	-	(230)	-
Fabric Fund (Restricted)	33,109	(2,478)	(15,456)	15,175
General Fund (Restricted)	59,187	(23,676)	-	35,511
	<u>92,797</u>	<u>(26,154)</u>	<u>(15,957)</u>	<u>50,686</u>
TOTAL FUNDS	<u>196,789</u>	<u>(77,457)</u>	<u>-</u>	<u>119,332</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General Fund	285,437	(280,568)	6,200	11,069
Fabric Fund	23,036	(85,485)	77	(62,372)
	<u>308,473</u>	<u>(366,053)</u>	<u>6,277</u>	<u>(51,303)</u>
Restricted funds				
Fabric Fund (Restricted)	6,666	(9,144)	-	(2,478)
General Fund (Restricted)	-	(23,676)	-	(23,676)
	<u>6,666</u>	<u>(32,820)</u>	<u>-</u>	<u>(26,154)</u>
TOTAL FUNDS	<u>315,139</u>	<u>(398,873)</u>	<u>6,277</u>	<u>(77,457)</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF ST GEORGE WITH
ST ANNE AND ST MARK**

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

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Planned giving	32,731	37,667
Collections at services	1,119	4,765
Sundry donations & appeals	6,644	29,509
Gift Aid recoverable	8,830	12,046
Grants	<u>24,267</u>	<u>4,134</u>
	73,591	88,121
Other trading activities		
Fundraising events	-	837
Café income	13,923	34,620
Crypt income	<u>28,591</u>	<u>53,839</u>
	42,514	89,296
Investment income		
Deposit account interest	918	918
Charitable activities		
Fees from weddings etc	-	1,219
Outings & quiet days	<u>-</u>	<u>522</u>
	-	1,741
Other income		
Government grants	<u>18,040</u>	<u>-</u>
Total incoming resources	135,063	180,076
EXPENDITURE		
Other trading activities		
Trading costs	5,149	11,955
Outings & quiet days	<u>-</u>	<u>1,170</u>
	5,149	13,125
Charitable activities		
Wages	36,341	39,397
Pensions	1,728	1,939
Carried forward	<u>38,069</u>	<u>41,336</u>

This page does not form part of the statutory financial statements

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF ST GEORGE WITH
ST ANNE AND ST MARK**

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

	2020 £	2019 £
Charitable activities		
Brought forward	38,069	41,336
Christian relief & development agencies	245	-
Secular charities	810	4,903
Diocesan parish contribution	36,000	46,670
Other clergy costs	9,552	10,980
Church running expenses	29,448	28,425
Church maintenance	5,031	8,899
Upkeep of services	710	4,900
Major repairs to church & garden	12,557	43,458
Church letting costs	6,745	111
Home mission & other church societies	-	699
Improvements to property	20,687	20,687
Bank interest	134	487
Loan interest	648	700
	<u>160,636</u>	<u>212,255</u>
Support costs		
Governance costs		
APCM expenses	-	144
Independent examiner's fee	1,871	840
Bookkeeping	732	2,489
Accountancy	528	1,104
	<u>3,131</u>	<u>4,577</u>
Total resources expended	<u>168,916</u>	<u>229,957</u>
Net expenditure before gains and losses	(33,853)	(49,881)
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	<u>1,978</u>	<u>4,299</u>
Net expenditure	<u>(31,875)</u>	<u>(45,582)</u>

