

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST MARY BROOKFIELD, LONDON

England & Wales · Charity number 1136821

Details

Other names	ST MARY BROOKFIELD PCC, LONDON,
Status	Registered
Legal form	Previously excepted
Registered	2010-07-12
Register	View on the Charity Commission register

Contact

Address	85 Dartmouth Park Road London NW5 1SL
Phone	02072675941
Email	stmarybrookfieldnw5@gmail.com
Website	www.stmarybrookfield.com

Activities

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

Activities: Regular public worship, open to all; the provision of sacred space for personal prayer and contemplation; pastoral work, including visiting the sick and the bereaved; teaching of Christianity, through sermons, courses and small groups; supporting other charities in the UK and overseas.

Classification

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

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Camden

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£276,699	£253,915	-	-
2023-12-31	£258,153	£242,871	-	-
2022-12-31	£221,889	£234,867	-	-
2021-12-31	£197,322	£175,843	-	-
2020-12-31	£164,666	£182,871	-	-

Trustees

Name	Role	Appointed
Rev Damien David Robert Mason	Chair	2018-05-09
Hon Ian Russell MacGregor		2019-04-28
LYDIA CHARLOTTE KEMBER		2020-10-11
Marie Papworth		2022-03-13
NICHOLAS MARTIN BETHUNE		
NICOLA SIAN PITTAM		
NOEL GAVIN CASEY		2020-10-11
Oliver Dominic Ronald Butt		2015-04-19
PETER THOMAS LINTON DANN		
WILLIAM DAVID BROWNE JOHNSON		2020-10-11

Accounts

ECCLESIASTICAL PARISH OF ST MARY BROOKFIELD



FINANCIAL STATEMENTS

OF

THE PAROCHIAL CHURCH COUNCIL
REGISTERED CHARITY NO. 1136821

FOR THE YEAR ENDED
31 DECEMBER 2024

Incumbent:

Fr Damien Mason
The Vicarage
85, Dartmouth Park Road
London NW5 1SL

Bank:

HSBC PLC
31 Holborn Circus
London
EC1N 2HR

Independent Examiner:

Heather Cheesman FCA
Chichester Accounting Ltd

ANNUAL REPORT

Administrative Information

St Mary Brookfield is part of the Diocese of London. The correspondence address is The Vicarage, 85 Dartmouth Park Road, London NW5 1SL. The Parochial Church Council (PCC) is a registered charity (no 1136821).

PCC members who have served from 1st January 2024 until the end of 2024 are:

Incumbent:

Fr Damien Mason (Chair)

Wardens:

Ian MacGregor

Noel Casey

Representatives on the Deanery Synod:

Oliver Butt (PCC Secretary)

Nicola Pittam (Treasurer)

Elected Members:

Nicholas Bethune (Vice Chair)

Peter Dann

Charlotte Humble (from 3rd March 2024)

William Johnson

Lydia Kember

Tom Moore (from 3rd March 2024)

Marie Papworth

Structure, governance and management

Members of the PCC are either ex officio by virtue of being Churchwardens, or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules.

The PCC operates through the Standing Committee, a committee required by law. The Standing Committee has power to transact the business of the PCC between its meetings, subject to any directions given by the Council.

The full PCC met 8 times during the year. We continue to be a body that is involved in the governance of the church with responsibilities shared out amongst members. The PCC support the vicar in his work and ministry and have an important role in ensuring we represent our congregation.

Aim and Purposes

The Parochial Church Council (PCC) of the Parish of St Mary Brookfield, has the responsibility of cooperating with the incumbent, Fr Damien Mason, in promoting the Christian faith and the whole ministry of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the Church, and the Church Hall at York Rise.

Objectives and activities

The PCC is committed to enabling as many

people as possible to worship at St Mary's and to become part of our community. Our services put faith into practice through word and sacrament.

When planning our activities for the year, we have considered the Charity Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. Our vision is:

- to see those in our pastoral cure come to worship God, Father, Son, and Holy Spirit, through regular attendance at Mass and other public worship, and through daily personal prayer;
- to build and nurture a strong and attractive Christian community whose values are shaped by the teaching of the Lord Jesus Christ;
- for all members of our church to grow in their Christian faith and discipleship through study of the Bible, with preaching and teaching based on Catholic doctrine and practice;
- reaching out to the wider community and partnering with local organisations;
- to offer teaching and care for children and young people and to encourage them to be brought up in the faith with opportunities to explore matters of faith and participate in the life of the Church.

Achievements and performance

Electoral Roll

There are 93 names entered on the Roll.

Review of the year

In 2024, we continued the work and mission of the parish, making progress on the goals outlined above. Throughout the year, we experienced growth and achieved significant milestones. Our Mission Action Plan *Vision 2025* continues to keep us focused on renewing the life of our congregation and parish. Below are the five key areas of transformation and growth highlighted in our Mission Action Plan:

♦ **Worship**

Worship remains at the heart of our parish life, both on Sundays and weekdays. We hold one Solemn Mass on Sundays and a Low Mass on most weekdays with Solemnities and other festivals appropriately marked. In 2024, our average adult attendance on Sundays was 53, with 12 children. On Easter Day, we had 88 communicants, and 166 people attended over the Easter Vigil and Easter Day Masses. On Christmas Eve and Christmas Day, there were 136 communicants and a total of 487 worshippers. We have experienced steady

growth, with several new and active members joining the community. Major festivals like Christmas and Easter continue to draw people to worship within the parish.

Significant services in 2024 included the keeping of a full Holy Week and Easter, the Patronal Festival (Birthday of the Blessed Virgin Mary), All Souls' Day, Remembrance Sunday, the Advent Carol Service, and the Crib Service.

Music plays a vital role at St. Mary's, with Sundays and key feasts celebrated with beautiful music. Mr. David Terry, our Organist and Director of Music, and the choir maintain high standards, providing strong support for the liturgy and ensuring continuity.

Our Sunday School continues to offer excellent programs for our young people, contributing to the growth and stability of families attending St Mary's. During term-time, we regularly have over 15 children in church on Sundays. Our connections with local schools are also valuable in fostering these relationships.

♦ Discipleship & Faith

In 2024, there were 5 Baptisms and 4 Confirmations. We have continued to adapt and evolve our approach to teaching. Our Lay Reader plays an important role in leading Study Groups and exploring various ways to share and explore the faith. In 2024, our main study group during Lent focused on the *Stabat Mater*, and we also held a book group discussing Elizabeth Oldfield's *Fully Alive*.

Pub Sunday is a regular monthly gathering for fellowship after Sunday Mass, with 10-20 people attending each time.

The primary focus of our teaching ministry is the preaching on Sundays. We are increasingly welcoming individuals new to the faith or those unfamiliar with the type of worship we offer at St Mary's.

Communication within the parish is maintained through our weekly email newsletter, which includes additional teaching materials. Approximately five people receive regular home visits and Holy Communion.

♦ Young People

Our Sunday provision for children has continued in 2024. As has been stated above, we regularly see 15+ children on Sundays and we have a growing number of children and young people who worship at St Mary's. We take seriously our aim to nurture children to be disciples in their own right as we seek to encourage them in faith and engage them with Scripture and allow them to contribute to worship as they play their part as children of God. Our Sunday School leader has enthusiastically and consistently been creative in

helping our young people grow through engaging and imaginative ways.

The Vicar is a Governor of Brookfield Primary School and is in regular contact with that community through his work. We have increased our links with St Michael's Church of England Primary School which now includes our parish boundary within the catchment area for the school. Several families now send children to the school and attend St Mary's. Fr Damien leads assemblies at St Michael's School and helps at other events.

♦ Transforming Community

Our weekday *Wellbeing Café* runs three days a week seeing around 40-50 people at each lunch.

All Aboard: stay & play for under 5's runs four days a week during school term-time and we see over 100 children over the course of the week. This is proven to be a great way to interact with local people tackling various kinds of need and breaks down barriers.

Both outreach projects continue to be run in partnership with Highgate Newtown Community Partners (HNCP), a relationship that continues to be fruitful and an effective way of working with our local community.

We also host a peer support group in partnership with MIND Camden, focusing on mental health and wellness. This is a group of 10-15 people who meet weekly and have a short discussion session. This group is drawn from members of our congregation and people from the local community.

Our Winter Shelter was hosted again in church from January to April. This continues to be well supported as a project and enables us to use the church creatively to host 16 homeless guests one night per week during the coldest months of the year.

♦ Transforming our Building

We continued our programme of restoring and renewing the church's ornaments and fabric. The building and grounds were well-maintained throughout the year.

The building project has progressed more slowly than expected. However, there has been some progress with funding and a renewed interest from the Diocese regarding churches on the Heritage at Risk Register in the Camden Deanery. We have been collaborating with a fundraiser and the Diocesan team to advance the project and hope to apply for an initial round of funding to help develop plans for a larger project in the near future. This is now a priority for us in the next year.

Risk Management

The PCC noted that continuing expenditure on church and hall maintenance would need to be carefully monitored to ensure that the parish could still meet and if possible increase payments to the Common Fund of the Diocese. The church is dependent on the rents received from the church hall. Now the hall is subject to a 15 year lease, we have greater income stability, but if one or more of the flats are left vacant for a significant period of time, or if the hall tenant fails, the church's income would be severely affected.

Concerning statutory and legal requirements, the church continued to insure with Ecclesiastical Insurers which provides cover for the most significant high impact risks identified by the PCC.

The PCC also continually monitors the condition of our buildings to ensure that all users of both the church and the hall remain at minimal risk.

The process of identifying the major risks to which the church is exposed, as identified by the PCC, continues. The PCC is committed to continuing this review of risks identified, and to making sure that the systems established to mitigate those risks are improved, where necessary.

Safeguarding

St Mary's takes safeguarding seriously in the context of our belief that we are all unique, valued, and made in God's image. We have formally adopted our own safeguarding policy in line with that of the Diocese of London and the national church. Lydia Kember is our Children's Champion. Marie Papworth was appointed Church Safeguarding Officer at the APCM in 2024.

Reserves policy

At the end of the year, the PCC had cash reserves of £142,575 (2023: £151,430), of which £10,182 (2023: £7,166) were held on restricted funds and not available for general purposes of the charity.

The church requires significant reserves to ensure that it is able to finance any maintenance required to the Church and church hall buildings, and to meet its liabilities as they fall due.

The church has sufficient funds in the Church Hall fund: £96,941 (2023: £126,782) to cover maintenance needs and other liabilities. In addition, the PCC holds cash reserves on the general fund: £28,364 at 31 December 2024 (£10,750 at 31 December 2023) as a safeguard against unforeseen expenditure needs. It can call on the church hall account where this is

insufficient. The level of the reserves is decided by reference both to identified building and maintenance requirements, and to the PCC's experience. The level of reserves is reviewed annually.

Financial review

Planned giving received during 2024 increased by 4% on the previous year. Total voluntary income increased by 4.9% and total income increased by 7.18%.

£253,915 (2023: £242,871) was spent during the year, including the contribution of £80,000 (2023: £70,000) to the diocesan Common Fund. The net result for the year was a surplus of £22,784 (2023: a loss of £15,282).

The PCC has agreed to the diocese's request that common fund contributions for 2025 should, if possible, be increased. Accordingly, the parish will contribute £90,000 to the Common Fund for 2025.

Plans for future periods

We have experienced another year of growth at St. Mary's. We are thankful for all that God is doing among us and continue to pray for further growth and blessings.

The year 2025 marks the 150th Anniversary of the Consecration. This is a time to celebrate all that has happened so far and, with renewed vision and hope, to continue the work we are doing. As we move forward, we will need to reflect on our priorities for the future and the direction we are headed as a parish. The building project will need to become a greater focus in the coming year.

In recent years, we have made significant progress toward our goal of becoming a central hub for both our parish and the wider community. Our priority for the upcoming year will be to renew our Mission Action Plan for the next five years. I am confident that we will continue to grow and develop in the year ahead.

FR DAMIEN MASON

Fr Damien Mason

Independent Examiner's Report to the PCC of St Mary's Brookfield

I report on the accounts of the PCC for the year ended 31 December 2024, which are set out on pages 6 - 15, following an examination carried out in accordance with section 145 of the Charities Act 2011 ("the Act").

Respective responsibilities of trustees and examiner

As members of the PCC, you are responsible for the preparation of the accounts. You consider that an audit is not required for this year under section 144(2) of the Act and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 130 of the Act; and
- to prepare accounts which accord with the accounting records and comply with the requirements of the Act,

have not been met; or

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



Heather Cheesman FCA
104 Stockbridge Road
Chichester
West Sussex
PO19 8QP

11th March 2025

Parochial Church Council of St Mary Brookfield

STATEMENT OF FINANCIAL ACTIVITIES

For the year ending 31 December 2024

		Unrestricted Funds	Designated Funds			Restricted Funds	TOTAL FUNDS	
				Music Memorial fund	Church Hall Fund		2024	2023
	Notes	£	£			£	£	£
INCOME								
Donations and legacies	3(a)	86,615	-		-	24,098	110,713	105,524
Trading activities	3(b)	9,306	-		146,568	5,443	161,317	147,674
Investment income	3(c)	282	347		2,997	150	3,775	3,218
Church activities	3(d)	894	-		-	-	894	1,737
Other income	3(e)	-	-		-	-	-	-
TOTAL INCOMING RESOURCES		97,097	347		149,565	29,690	276,699	258,153
EXPENDITURE								
Costs of raising funds	4(a)	2,052	-		-	-	2,052	3,392
Church activities	4(b)	196,886	-		28,457	26,520	251,863	239,479
TOTAL EXPENDITURE		(198,938)	-		(28,457)	(26,520)	(253,915)	(242,871)
NET MOVEMENT IN FUNDS		(101,840)	347		121,108	3,170	22,784	15,282
TRANSFER OF FUNDS		150,000			(150,000)			
RECONCILIATION OF FUNDS								
BALANCES BROUGHT FORWARD AT 1 JANUARY 2024		580,551	6,741		173,364	7,241	767,897	752,615
BALANCES CARRIED FORWARD AT 31 DECEMBER 2024		628,711	7,088		144,472	10,411	790,681	767,897

The notes on pages 6 - 13 form part of these accounts.

Parochial Church Council of St Mary Brookfield

BALANCE SHEET At 31 December 2024

	Note	2024	2023
		£	£
FIXED ASSETS			
Tangible fixed assets	7	651 106	654 648
CURRENT ASSETS			
Debtors	8	22 689	6 485
Central Board of Finance deposits		77 106	73 331
Cash at bank and in hand		65 468	78 099
		165 264	157 915
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	9	(25 689)	(43 969)
Net current assets		139 575	113 946
Total assets less current liabilities		790 681	768 594
TOTAL NET ASSETS		790 681	768 594
FUNDS	10		
Unrestricted:			
General funds		608 636	581 247
Music Memorial Fund		7 088	6 741
Church hall designated fund		144 545	173 365
		760 269	761 353
Restricted funds		10 412	7 241
		770 681	768 594

Approved by the Parochial Church Council on 16 March 2025 and signed
on its behalf by:

NOEL CASEY

IAN MACGREGOR

Noel Casey KC (Churchwarden)

Ian MacGregor (Churchwarden)

NICOLA PITTAM

Ms Nicola Pittam (Treasurer)

The notes on pages 9 - 15 form part of these accounts.

Parochial Church Council of St Mary Brookfield

Notes to the Financial Statements For the year ended 31 December 2024

1. THE BASIS OF ACCOUNTING

The Financial Statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities SORP 2015 (Financial Reporting Standard 102).

The financial statements have been prepared under the historic cost convention except for investments, which are shown at market value. The Church Hall is valued at cost, taken as the insurance estimated value of rebuilding in 1998, and the cost of structural alterations made in 2011. The Accounts have been prepared on an accrual basis.

2. ACCOUNTING POLICIES

Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted. There are three designated funds: the Church Hall designated fund, and the Music Memorial Fund. Money earned by the Church Hall is accounted for in the Church Hall Fund. The maintenance of the church hall is the first charge on that fund. Monies in the fund may be transferred to the general fund to finance the work of the parish.

The Church also has the following restricted funds: the Churchwardens' Fund (see further note 11, and page 13); the Elsie Huxley Music Fund, set up in memory of Elsie Huxley, which contributes to the costs of music; the Charities fund, into which moneys donated to charity through the church are paid. The other restricted funds include the Vestments and Altar Frontals Fund, for the purchase of vestments and altar frontals, the flower fund, for the purchase of flowers and Christmas decorations, the Church Wall and extension fund, for donations to the cost of extending the church and repairing the church walls, the Cold Weather Shelter fund, for donations towards the church's expenses as a participant in the Camden Churches Cold Weather Scheme, a fund for donations to charities, a Community Fund, used to contribute towards the costs of the church's community work and a Lectionary Fund, for the purchase of new lectionary books for the church.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law.

Income

Collections are recognized when received by or on behalf of the PCC. Planned Giving receivable under Gift Aid is recognised only when received. Income tax recoverable on Gift Aid donations is recognized at the end of the financial year.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain. Funds raised by fundraising events are accounted for gross.

Rental income from the letting of church premises is recognised when the rental is due.

Expenditure

Grants and donations are accounted for when paid over. The parish contribution to the diocese common fund (the parish share) is accounted for when paid. Any parish share unpaid at 31 December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the Balance Sheet. Insurance payments are accounted for when paid.

Fixed assets

Consecrated property and movable church furnishings

Consecrated and beneficed property of any kind is excluded from the accounts by s.10(2) of the Charities Act 2011. Movable church furnishings held by the Vicar and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's Inventory which can be inspected (at any reasonable time). For inalienable property acquired prior to 2003 there is insufficient cost information available and therefore such assets are not valued in the accounts.

All expenditure incurred in the year on consecrated or beneficed buildings, individual items under £1,500 or on the repair of movable church furnishings acquired before 1 January 2013 is written off when incurred.

Other property, fixtures, fittings and office equipment.

Equipment used within the church premises is depreciated on a straight-line basis over 4 years. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired. No depreciation is charged on the church hall as the currently estimated residual value of the hall (discounted for monetary inflation since their capitalisation) is not less than their carrying value and the remaining useful life of these assets currently exceeds 50 years, so that any depreciation charges would be immaterial. If the carrying value of the buildings looks greater than their current value on this basis, an impairment review would be carried out and any resultant loss included in expenditure for the year. Fixtures and fittings within the church hall are depreciated on a straight-line basis over 15 years.

Current assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable. Short-term deposits include cash held on deposit with the CBF Church of England Funds or at the bank.

TOTAL FUNDS

		Unrestricted funds	Designated funds		Restricted funds	TOTAL FUNDS	
		General funds				2024	2023
		£	Church music £	Church hall £	£	£	£
Incoming resources from generated funds							
3(a)	Voluntary Income						
	Planned giving:						
	Gift Aid Donations	30,720	-	-	-	30,720	29,560
	Income tax recoverable	7,680	-	-	-	7,680	7,390
	Other planned giving	974	-	-	-	974	845
		39,374	-	-	-	39,374	37,795
	Collections	9,196	-	-	40	9,236	5,324
	Gift Aid Small Donations Scheme	2,233	-	-	-	2,233	2,197
	Sundry donations						
	Gift Aid	5,731	-	-	3,207	8,938	8,300
	Income tax recoverable	1,433	-	-	802	2,234	2,075
	Stay and Play donations	3,106	-	-	-	3,106	
	Other donations	23,044	-	-	1,050	24,093	30,033
		33,313	-	-	5,058	38,371	40,408
	Grants (see further note 11)	2,500	-	-	19,000	21,500	19,800
	Legacy	-	-	-	-	-	-
		86,615	-	-	24,098	110,713	105,524
3(b)	Activities for generating funds						
	Trading income (see further note 12)	5,901	-	-	-	5,901	6,480
	Rental and letting income (see note 13)	-	-	139,695	-	139,695	130,422
	Fund-raising activities (see note 14)	3,395	-	-	5,443	8,838	5,694
	Sundry income						
	Miscellaneous	10	-	988	-	998	2
	Utilities payments and service charge	-	-	5,885	-	5,885	5,077
		9,306	-	146,568	5,443	161,317	147,674
3(c)	Income from investments						
	Interest on funds with Central Board of Finance	282	347	2,997	150	3,775	3,217
	Interest from Inland Revenue	-	-	-	-	-	0
		282	347	2,997	150	3,775	3,218
3(d)	Incoming resources from charitable activities						
	Fees	894	-	-	-	894	1,737
		894	-	-	-	894	1,737
3(e)	Other ordinary incoming resources						
	Insurance claims	-	-	-	-	-	-
	TOTAL INCOMING RESOURCES	97,097	347	149,565	29,690	276,699	258,153

Notes to the Financial Statements
For the year ended 31 December 2023

		Unrestricted funds		Restricted funds	TOTAL FUNDS	
		General funds	Designated funds		2024	2023
			Church music	Church hall		
		£	£	£	£	£
4	EXPENDITURE					
	Costs of generating funds					
4(a)	Costs of raising funds					
	Costs of stewardship	78	-	-	78	-
	Costs of fundraising	1,274	-	-	1,274	2,443
	Advertising	700	-	-	700	948
		<u>2,052</u>	<u>-</u>	<u>-</u>	<u>2,052</u>	<u>3,392</u>
4(b)	Church activities					
	Charitable giving (see note 15)	60	-	-	76	60
	Ministry					
	Diocesan Fund	80,000	-	-	80,000	70,000
	Clergy expenses	1,218	-	-	1,218	1,142
	Vicarage telephone	1,147	-	-	1,147	1,154
	Hospitality	2,547	-	-	2,547	3,109
	Cold Weather Shelter	-	-	-	2,374	3,932
	Study material	130	-	-	130	142
	Ministry to children	883	-	-	883	830
	Website	228	-	-	228	361
	Sundry costs	3,765	-	-	3,765	8,486
	Computer equipment and software	242	-	-	242	254
	office supplies	636	-	-	636	872
	Presentation	229	-	-	574	541
	Printing	2,117	-	-	2,117	2,026
		<u>93,141</u>	<u>-</u>	<u>-</u>	<u>95,860</u>	<u>92,848</u>
	Vicarage costs					
	Vicarage maintenance	2,684	-	-	2,684	976
	Vicarage utilities	394	-	-	394	349
		<u>3,078</u>	<u>-</u>	<u>-</u>	<u>3,078</u>	<u>1,325</u>
	Church and Hall costs					
	Maintenance	18,062	-	15,037	33,125	27,503
	utilities	18,698	-	5,775	31,398	22,444
	Insurance	7,774	-	3,269	11,043	10,760
	Major works	-	-	-	-	-
	Professional fees re proposed major works	-	-	-	-	2,127
	Professional fees	-	-	2,532	2,532	3,718
	Church and hall manager's costs	15,548	-	-	15,787	13,818
	Church and hall legal and admin cos	889	-	-	889	3,622
		<u>60,971</u>	<u>-</u>	<u>26,613</u>	<u>94,773</u>	<u>83,992</u>
	Upkeep of services					
	Music costs	15,392	-	-	29,393	24,656
	Organists	9,730	-	-	9,730	9,150
	Purchase of altar frontals and vestments	3,635	-	-	3,635	14,840
	Other service costs	8,381	-	-	10,978	8,267
		<u>37,138</u>	<u>-</u>	<u>-</u>	<u>53,735</u>	<u>56,912</u>
	Movable furnishings and equipment					
	Depreciation	1,698	-	1,844	3,541	3,541
		<u>1,698</u>	<u>-</u>	<u>1,844</u>	<u>3,541</u>	<u>3,541</u>
	Governance costs					
	Independent examination	800	-	-	800	800
	Total expenditure on charitable activities	<u>196,886</u>	<u>-</u>	<u>28,457</u>	<u>251,863</u>	<u>239,479</u>
	TOTAL RESOURCES EXPENDED	198,938	-	28,457	253,915	242,871

5 STAFF COSTS/PCC EXPENSES

During the year the PCC employed a Church Manager and engaged the services of organists. Neither received £50,000 p.a. or more for their services. The church manager was paid £15,623 for his services, and £164 was contributed to his pension. The organists were paid £9,730 for their services.

During the year the vicar was reimbursed travelling and administrative expenses of £1,218.

6 RELATED PARTY TRANSACTIONS

During the year £19,557 was received by way of donations from members of the PCC. No expenses have been paid to any member of the PCC except for clergy expenses disclosed in note 5.

7 FIXED ASSETS FOR USE BY THE PCC

		TOTAL ASSETS			
		Freehold land and buildings £	Fixtures and Fittings £	Other church equipment £	2024 £
Tangible fixed assets					
Actual / Deemed Cost	At 1 January 2024	643,196	27,654	18,603	689,453
	Correction	-	-	-	-
	Additions	-	-	-	-
	At 31 December 2024	643,196	27,654	18,603	689,453
Depreciation	At 1 January 2024	-	22,585	12,220	34,805
	Charge for the year	-	1,844	1,698	3,541
	At 31 December 2024	-	24,429	13,918	38,347
Net Book Value	At 31 December 2023	643,196	5,069	6,383	654,648
	At 31 December 2024	643,196	3,225	4,685	651,106

The freehold land and buildings comprise the church hall at York Rise. For accounting purposes the hall is valued at cost (taken as the insurance valuation of the cost of rebuilding, valued for insurance purposes at 31 December 1998 at £580,000, together with the cost of structural alterations made in 2011). New church equipment, acquired in 2022 consisted of a laptop computer (£1,478.95), a dishwasher (£2,724) and a defibrillator (£1,258.79)

8 DEBTORS

		Unrestricted funds		Restricted funds	TOTAL FUNDS	
		General funds		Designated funds	2024	2023
		Church music	Church hall			
		£	£	£	£	£
The Charity Service	20,000	-	-	-	20,000	-
RSCM	137	-	-	-	137	-
HM Revenue & Customs	2,322	-	-	230	2,552	3,063
Wildwood Nature School Ltd	-	-	-	-	-	722
Deidre, Rashid and Soumiya Rettali (hall flat 1)	-	-	-	-	-	2,700
	22,459	-	-	230	22,689	6,485

9 CURRENT LIABILITIES

		Unrestricted funds		Restricted funds	TOTAL FUNDS	
		General funds		Designated funds	2024	2023
		Church music	Church hall			
		£	£	£	£	£
Castle Water	-	-	67	-	67	154
British Gas	3,755	-	-	-	3,755	4,443
E-on	-	-	-	-	-	684
Sarah Parfitt	-	-	-	-	-	-
Fr Damien Mason	-	-	-	-	-	385
Charles Farris Ltd	-	-	-	-	-	42
David Terry	1,360	-	-	-	1,360	1,300
Dee Retali	-	-	-	-	-	-
Nicholson & Co Ltd	643	-	-	-	643	610
London Diocesan Fund	627	-	-	-	627	1,585
Hayes & Finch	427	-	-	-	427	-
Carden & Godfrey	-	-	-	-	-	2,127
Jarek Padlo	-	-	-	-	-	6,630
Anna Golitzin	60	-	-	-	60	60
Richard Luzar (Vestments)	-	-	-	-	-	6,975
Canon UK Ltd	-	-	-	-	-	-
Wildwood Nature School Ltd	-	-	18,750	-	18,750	18,750
Nicola Pittam	-	-	-	-	-	40
Michael Gillard Audio Visual	-	-	-	-	-	880
	6,872	-	18,817	-	25,689	44,666

10 ANALYSIS OF NET ASSETS BY FUND

	Unrestricted funds			Restricted funds	TOTAL FUNDS	
	General funds	Designated funds			2024	2023
		Church Music	Church hall			
	£	£	£	£	£	£
Fixed Assets for Church use	584,685	-	66,421	-	651,106	654,648
Current Assets						
Funds on deposit with Central Board of Finance	5,762	7,088	61,209	3,047	77,106	73,331
Bank deposits	22,552	-	35,732	7,135	65,418	78,098
Petty cash	50	-	-	-	50	-
	28,364	7,088	96,941	10,182	142,575	151,429
Debtors	22,459	-	-	230	22,689	6,485
	50,824	7,088	96,941	10,412	165,264	157,914
Current Liabilities	(6,872)	-	(18,817)	-	(25,689)	(44,666)
Net Current Assets	43,951	7,088	78,124	10,412	139,575	113,249
Liabilities falling due after one year	-	-	-	-	-	-
Fund Balance	628,636	7,088	144,545	10,412	790,681	767,896

11 GRANTS

The parish of St Mary Brookfield is a beneficiary of annual grants from the St Pancras Church Lands Trust, a Charitable Trust established by Act of Parliament in 1816. This grant may only be used for the maintenance of the church fabric and the maintenance of worship in the parish, and not for general parochial purposes. The amounts received and paid have therefore been included in Restricted Funds in the Statement of Financial Activities. Full details of the funds received from this trust, and payments from that fund are given in the Churchwardens' Account on page 11. The parish also received a grant from the London Borough of Camden Cost of Living - Community Response Fund towards St Mary's community work, and a grant for MIND in Camden for peer support groups.

	Unrestricted funds	Restricted funds	2024 £	2023 £
St Pancras Church Lands Trust	-	14,000	14,000	12,000
MIND in Camden	2,500	-	2,500	3,000
Benefact Trust	-	-	-	1,800
London Borough of Camden	-	5,000	5,000	3,000
	2,500	19,000	21,500	19,800

12 TRADING INCOME

	2023 £	2022 £
Brookfield Press	-	1,430
Votive candles	506	500
Refreshments	31	19
Fee for use of church and churchyard	5,365	4,530
Total	5,901	6,480

13 RENTAL AND LETTING INCOME

	2024 £	2023 £
Nursery School rent	-	-
Wildwood Nature School Ltd	75,000	75,000
Flat 1 rent	22,000	19,449
Flat 2 rent	23,615	19,303
Flat 3 rent	19,080	16,670
	139,695	130,422

14 FUND-RAISING

	General funds	Restricted fund	2024	2023
	£	£	£	£
Candles for All Souls	185	-	185	195
Barbeque	1,350	-	1,350	950
Wine tasting	1,230	-	1,230	800
Just giving donations to Cold Weather Shelter	-	5,443	5,443	2,601
Raffle	630	-	630	-
100 club	-	-	-	1,148
	3,395	5,443	8,838	5,694

15 CHARITABLE GIVING

The following payments were made to charity during 2023

	General funds	Restricted fund	2024
Walsingham College Association Trust	60	-	60
The Children's Society	16	-	16
	76	-	76

16 2023 COMPARATIVES BY FUND

	Unrestricted funds	Designated funds		Restricted funds	2023
	General funds	Church Music	Church hall		
	£	£	£	£	£
INCOME AND ENDOWMENTS					
Donations and legacies	81,948	-	-	23,576	105,524
Other trading activities	9,575	-	135,499	2,601	147,675
Investment income	140	296	2,554	227	3,217
Church activities	1,737	-	-	-	1,737
TOTAL INCOME AND ENDOWMENTS	93,400	296	138,053	26,404	258,153
EXPENDITURE					
Costs of raising funds	3,392	-	-	-	3,392
Church activities	183,533	-	21,723	34,223	239,479
TOTAL EXPENDITURE	186,925	-	21,723	34,223	242,871
NET MOVEMENT IN FUNDS	(93,525)	296	116,330	(7,819)	15,282

Parochial Church Council of ST MARY BROOKFIELD

Notes to the Financial Statements
For the year ended 31 December 2024

Statement of Financial Activities for Restricted Funds

	Elsie Huxley Music Fund	Vestments fund and altar frontals	Flower Funds and Christmas decorations	Church wall and extension fund	Cold Weather shelter Fund	Charities Funds	Community grant	Lectionary Fund	Organ fund and presentation fund	Church wardens' fund	Total 2024
	£	£	£	£	£	£	£	£		£	£
INCOMING RESOURCES											
<i>Voluntary Income</i>											
Collections	-	-	-	-	40	-	-	-	-	-	40
Gift Aid Small Donations Scheme	-	-	-	-	-	-	-	-	-	-	-
Sundry donations	-	-	-	-	-	-	-	-	-	-	-
Gift Aid	-	-	1,175	-	685	-	-	1,347	-	-	3,207
Income Tax Recoverable	-	-	294	-	171	-	-	337	-	-	802
Other donations	-	-	194	-	482	16	-	-	-	-	1,061
	-	-	1,662	-	1,338	16	-	1,683	370	-	5,070
	-	-	1,662	-	1,378	16	-	1,683	370	-	5,110
Grants	-	-	-	-	-	-	5,000	-	-	14,000	19,000
<i>Activities for generating funds</i>											
Fund raising	-	-	-	-	5,431	-	-	-	-	-	5,431
Sundry income	-	-	-	-	-	-	-	-	-	-	-
<i>Income from Investments</i>											
Interest on funds with CBF	98.53	-	-	51	-	-	-	-	-	-	150
Total Incoming Resources	98.53	-	1,662	51	6,809	16	5,000	1,683	370	14,000	29,690
Resources expended											
Charitable activities											
Church of England Children Society	-	-	-	-	-	16	-	-	-	-	16
Cold weather shelter	-	-	-	-	2,374	-	-	-	-	-	2,374
Presentation	-	-	-	-	-	-	-	-	345	-	345
contribution to printing	-	-	-	-	-	-	-	-	-	-	-
Professional fees for church wall and extension project	-	-	-	-	-	-	-	-	-	-	-
<i>Church costs</i>											
Maintenance of fabric	-	-	-	-	-	-	-	-	-	-	-
Church maintenance	-	-	-	-	-	-	-	-	25	-	25
Utilities	-	-	-	-	1,698	-	5,000	-	-	-	6,698
Insurance	-	-	-	-	-	-	-	-	-	-	-
Church manager's costs	-	-	-	-	239	-	-	-	-	-	239
	-	-	-	-	1,937	-	5,000	-	25	-	6,962
Maintenance of worship	-	-	-	-	-	-	-	-	-	-	-
Music	-	-	-	-	-	-	-	-	-	14,001	14,001
Purchase of altar frontals	-	-	-	-	-	-	-	-	-	-	-
Upkeep of services and purchase of lectionary	-	-	1,348	-	-	-	-	1,475	-	-	2,823
	-	-	1,348	-	-	-	-	1,475	-	14,001	16,824
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Total resources expended	-	-	1,348	-	4,310	16	5,000	1,475	25	14,001	26,520
Net incoming (outgoing) resources	98.53	-	314	51	2,499	-	-	208	(1)		3,170
Balances brought forward	1,911.00	-	89	1,026	4,214	-	-	-	-	1	7,241
Balances carried forward	2,009.53	-	403	1,077	6,713	-	-	208	-		10,411

Statement of Financial Activities for Restricted Funds: Comparatives for 2023

	Elsie Huxley Music Fund	Vestments fund and altar frontals	Flower Funds and Christmas decorations	Church wall and extension fund	Cold Weather shelter Fund	Charities Funds	Energy Fund	Community Lunch Fund	Church wardens' fund	Total 2023
	£	£	£	£	£	£	£	£	£	£
INCOMING RESOURCES										
<i>Voluntary Income</i>										
Collections	-	-	-		1,360	-	-	-	-	1,360
Gift Aid Small Donations Scheme	-	-			340	-	-	-	-	340
Sundry donations										
Gift Aid	-	2,238	640		280	-	-	1,500	-	4,658
Income Tax Recoverable	-	559	160		70	-	-	375	-	1,164
Other donations	-	-	143		901	10	-	-	-	1,054
	-	2,797	943	-	1,251	10	-	1,875	-	6,876
	-	2,797	943	-	2,951	10	-	1,875	-	8,576
Grants	-	-	-	-	-	-	3,000	-	12,000	15,000
<i>Activities for generating funds</i>										
Fund raising	-	-	-		2,601	-	-	-	-	2,601
Sundry income	-	-	-	-	-	-	-	-	-	-
<i>Income from Investments</i>										
Interest on funds with CBF	92	-	-	135	-	-	-	-	-	227
Total Incoming Resources	92	2,797	943	135	5,552	10	3,000	1,875	12,000	26,404
Resources expended										
<i>Charitable activities</i>										
Church of England Children Society	-	-	-	-	-	10	-	-	-	10
Cold weather shelter	-	-	-	-	3,932	-	-	-	-	3,932
Purchase of persian rug	-	-	-	-	-	-	-	1,875	-	1,875
contribution to printing	-	-	-	-	210	-	-	-	-	210
Professional fees for church wall and extension project	-	-	-	2,127	-	-	-	-	-	2,127
Church costs										-
Maintenance of fabric										-
Church maintenance	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	1,400	-	7,641	-	-	9,041
Insurance	-	-	-	-	-	-	-	-	-	-
Church manager's costs	-	-	-	-	432	-	-	-	-	432
	-	-	-	-	1,832	-	7,641	-	-	9,473
Maintenance of worship										-
Music	680	-	-	-	-	-	-	-	12,070	12,750
	-	-	-	-	-	-	-	-	-	-
Purchase of altar frontals	-	2,797	-	-	-	-	-	-	-	2,797
Upkeep of services	-	-	1,049	-	-	-	-	-	-	1,049
	680	2,797	1,049	-	-	-	-	-	12,070	16,596
Depreciation	-	-	-	-	-	-	-	-	-	-
Total resources expended	680	2,797	1,049	2,127	5,974	10	7,641	1,875	12,070	34,223
Net incoming (outgoing) resources	(588)	-	(106)	(1,992)	(422)	-	(4,641)	-	(70)	(7,819)
Balances brought forward	2,499	-	195	3,018	4,636	-	4,641	-	71	15,060
Balances carried forward	1,911	-	89	1,026	4,214	-	-	-	1	7,241

Accounts

ECCLESIASTICAL PARISH OF ST MARY BROOKFIELD



FINANCIAL STATEMENTS

OF

THE PAROCHIAL CHURCH COUNCIL
REGISTERED CHARITY NO. 1136821

FOR THE YEAR ENDED
31 DECEMBER 2023

Incumbent:

Fr Damien Mason
The Vicarage
85, Dartmouth Park Road
London NW5 1SL

Bank:

HSBC PLC
31 Holborn Circus
London
EC1N 2HR

Independent Examiner:

Heather Cheesman FCA
Chichester Accounting Ltd

ANNUAL REPORT

Administrative Information

St Mary Brookfield is part of the Diocese of London. The correspondence address is The Vicarage, 85 Dartmouth Park Road, London NW5 1SL. The Parochial Church Council (PCC) is a registered charity (no 1136821).

PCC members who have served from 1st January 2023 until the date of this report are:

Incumbent:

Fr Damien Mason (Chair)

Wardens:

Ian MacGregor

Noel Casey

Representatives on the Deanery Synod

Oliver Butt (PCC Secretary)

Nicola Pittam (Treasurer)

Elected Members

Nicholas Bethune (Vice Chair)

Peter Dann

William Johnson

Lydia Kember

Marie Papworth

Structure, governance and management

Members of the PCC are either ex officio by virtue of being Churchwardens, or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules.

The PCC operates through the Standing Committee, a committee required by law. The Standing Committee has power to transact the business of the PCC between its meetings, subject to any directions given by the Council.

The full PCC met 7 times during the year. We continue to be a body that is involved in the governance of the church with responsibilities shared out amongst members. The PCC support the vicar in his work and ministry and have an important role in ensuring we represent our congregation.

Aim and Purposes

The Parochial Church Council (PCC) of the Parish of St Mary Brookfield, has the responsibility of cooperating with the incumbent, Fr Damien Mason, in promoting the Christian faith and the whole ministry of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the Church, and the Church Hall at York Rise.

Objectives and activities

The PCC is committed to enabling as many people as possible to worship at St Mary's and to become part of our community. Our services put

faith into practice through word and sacrament.

When planning our activities for the year, we have considered the Charity Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. Our vision is:

- to see those in our pastoral cure come to worship God, Father, Son, and Holy Spirit, through regular attendance at Mass and other public worship, and through daily personal prayer;
- to build and nurture a strong and attractive Christian community whose values are shaped by the teaching of the Lord Jesus Christ;
- for all members of our church to grow in their Christian faith and discipleship through study of the Bible, with preaching and teaching based on Catholic doctrine and practice;
- Reaching out to the wider community and partnering with local organisations;
- to offer teaching and care for children and young people and to encourage them to be brought up in the faith with opportunities to explore matters of faith and participate in the life of the Church.

Achievements and performance

Electoral Roll

There are 91 names entered on the Roll.

Review of the year

In 2023 we continued with the work and mission of the parish in the objectives set out above. We have continued to grow and achieve much throughout the year. Our Mission Action Plan *Vision 2025* reminds us that we are focused and active in the renewal in the life of our congregation and parish. The five areas of transformation and growth identified in our Mission Action Plan are set out below:

♦ **Worship**

Worship continues to remain at the centre of our life as a parish on Sundays and weekdays. We have one Sunday Solemn Mass and a said Low Mass on most weekdays. Our average adult Sunday attendance in 2023 was 48, and 10 children.

There were 94 communicants on Easter Day and 168 people in attendance on Easter Day and at the Easter Vigil. Christmas communicants numbered 191 with a total of 487 worshipping on Christmas Eve and Christmas Day.

We have continued to see numerical growth over the past year. Several new and active members

have joined the community including more families. The main festivals of Christmas and Easter continue to attract people within the parish to worship. The significant services in 2023 were a Mass of Thanksgiving for the Coronation of the King and Queen. All Souls' Day, Remembrance Sunday, and the Advent Carol Service and Crib Service have grown in popularity.

Music is important to us at St Mary's. Sundays and major solemnities and feasts throughout the year are celebrated and marked appropriately with our wonderful music. Mr David Terry, (Organist & Director of Music) and choir maintain high standards, appropriately supporting the liturgy and provide confidence and continuity.

New altar servers and more children in the Sunday School have been extremely encouraging and we look forward to continued growth in these areas of church life.

◆ Discipleship & Faith

There were 6 Confirmations and 6 Baptisms in 2023. We have continued to adapt and change in terms of teaching. We are ably supported by our Lay Reader who leads on Study Groups and various ways of sharing the faith. Our main study group in 2023 was in Lent *This is My Body*.

Pub Sunday is a regular monthly meeting for fellowship following Sunday Mass. We regularly have between 10-20 people attend.

Our main focus of teaching is the preaching ministry on Sundays. We increasingly see people who are new to faith or who have never encountered the kind of religion we offer at St Mary's.

Communication in the parish is maintained via the weekly parish email newsletter. Additional teaching material is provided within the newsletter. There are around five people who receive Holy Communion at home and are visited regularly.

◆ Young People

Our Sunday provision for children has continued in 2023. We regularly see between 10 and 15 children every Sunday and have a growing number of children and young people who worship at St Mary's. We take seriously our aim to nurture children to be disciples in their own right as we seek to encourage them in faith and engage them with Scripture and allow them to contribute to worship as they play their part as children of God. Our Sunday School leaders have enthusiastically and consistently been creative in helping our young people grow through engaging and imaginative ways.

The Vicar is a Governor of Brookfield Primary School and is in regular contact with that community. Also, a major development this past

year has been the extension of the catchment area for St Michael's Church of England Primary School to include our parish boundary and church.

◆ Transforming Community

Our weekday *Wellbeing Café* runs three days a week seeing around 40-50 people at each lunch.

All Aboard: stay & play for under 5's runs four days a week during school term-time and we see over 100 children over the course of the week. This is proven to be a great way to interact with local people tackling various kinds of need and breaks down barriers.

Both outreach projects continue to be run in partnership with Highgate Newtown Community Partners (HNCP), a relationship that continues to be fruitful and an effective way of working with our local community.

We also host a peer support group in partnership with MIND Camden, focusing on mental health and wellness. This is a group of 10-15 people who meet weekly and have a short discussion session. This group is drawn from members of our congregation and people from the local community.

For the first time in January 2023 we held the Winter Shelter in church. Our changes to the lavatories and other repairs and alterations enabled us to use the church creatively to host 16 homeless guests from January to April one night per week.

◆ Transforming our Building

Building plans have continued at a slower pace than we had hoped. Partly, general running of the parish has led to a focusing on building up the congregation and smaller repairs to the fabric of the church. We received very good advice and support from the Diocese when we responded to the DAC after their visit to us. Several churches in the Camden Deanery have been part of a review of churches on the Heritage at Risk Register, we await the published report.

We continued with our programme of restoration and renewal of the ornaments and fabric of the church. New altar frontals were purchased, the frontal chest restored, floor cleaned and polished, small repairs to movable furniture and fittings, and the building and grounds cared for throughout the year.

The hall continues to be a major source of income for the parish. This income allows us to fund much of our work at St Mary's.

Risk Management

The PCC noted that continuing expenditure on church and hall maintenance would need to be carefully monitored to ensure that the parish could

still meet and if possible increase payments to the Common Fund of the Diocese. The church is dependent on the rents received from the church hall. Now the hall is subject to a 15 year lease, we have greater income stability, but if one or more of the flats are left vacant for a significant period of time, or if the hall tenant (the Wildwood Nature School) fails, the church's income would be severely affected. and we have so far been successful in minimizing vacancies in the hall flats.

Concerning statutory and legal requirements, the church continued to insure with Ecclesiastical Insurers which provides cover for the most significant high impact risks identified by the PCC.

The PCC also continually monitors the condition of our buildings to ensure that all users of both the church and the hall remain at minimal risk.

The process of identifying the major risks to which the church is exposed, as identified by the PCC, continues. The PCC is committed to continuing this review of risks identified, and to making sure that the systems established to mitigate those risks are improved, where necessary.

Safeguarding

St Mary's takes safeguarding seriously in the context of our belief that we are all unique, valued, and made in God's image. We have formally adopted our own safeguarding policy in line with that of the Diocese of London and the national church. Lydia Kember is our Children's champion. Marie Papworth was appointed Church Safeguarding Officer at the APCM in 2023.

Reserves policy

At the end of the year, the PCC had cash reserves of £151,430 (2022: £105,399), of which £7,166 (2021: £14,763) were held on restricted funds and not available for general purposes of the charity.

The church requires significant reserves to ensure that it is able to finance any maintenance required to the Church and church hall buildings, and to meet its liabilities as they fall due.

The church has sufficient funds in the Church Hall fund: £126,77382 (2022: £75,382)) to cover maintenance needs and other liabilities. In addition, the PCC holds cash reserves on the general fund: £10,750 at 31 December 2023 (£8,809 at 31 December 2022)) as a safeguard against unforeseen expenditure needs. It can call on the church hall account where this is insufficient. The level of the reserves is decided by reference both to identified building and maintenance requirements, and to the PCC's

experience. The level of reserves is reviewed annually.

Financial review

Planned giving received during 2023 increased by 22% on the previous year. Total voluntary income increased by 17.4% and total income increased by 16.3%.

£242,871 (2022: £234,867) was spent during the year, including the contribution of £70,000 (2022: £60,000) to the diocesan Common Fund. The net result for the year was a surplus of £15,282 (2022: a loss of £12,978).

The PCC has agreed to the diocese's request that common fund contributions for 2024 should, if possible, be increased. Accordingly, the parish will contribute £80,000 to the Common Fund for 2024.

Plans for future periods

We have recognized over the past five years a marked difference in parish finances and resources. Thankful for all that God is doing amongst us, we continue to pray that we see a

For the past few years we have started to make decent progress in our wish to become a centre for our parish and community. I am confident that we will continue to develop and grow in the year ahead.

FR DAMIEN MASON



Fr Damien Mason

Independent Examiner's Report to the PCC of St Mary's Brookfield

I report on the accounts of the PCC for the year ended 31 December 2023, which are set out on pages 6 - 15, following an examination carried out in accordance with section 145 of the Charities Act 2011 ("the Act").

Respective responsibilities of trustees and examiner

As members of the PCC, you are responsible for the preparation of the accounts. You consider that an audit is not required for this year under section 144(2) of the Act and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

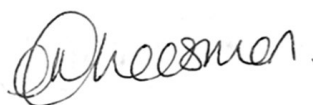
- (1) which gives me reasonable cause to

believe that in any material respect the requirements

- to keep accounting records in accordance with section 130 of the Act; and
- to prepare accounts which accord with the accounting records and comply with the requirements of the Act,

have not been met; or

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



Heather Cheesman FCA
104 Stockbridge Road
Chichester
West Sussex
PO19 8QP

Parochial Church Council of St Mary Brookfield

STATEMENT OF FINANCIAL ACTIVITIES

For the year ending 31 December 2023

		Unrestricted Funds	Designated Funds			Restricted Funds	TOTAL 2023	FUNDS 2022
	Notes		Music Memorial fund	Church Fund	Hall			
		£	£	£		£	£	£
INCOME								
Donations and legacies	3(a)	81,948	-	-		23,576	105,524	89,864
Trading activities	3(b)	9,575	-	135,499		2,601	147,675	129,992
Investment income	3(c)	140	296	2,554		227	3,217	911
Church activities	3(d)	1,737	-	-		-	1,737	1,122
Other income	3(e)	-	-	-		-	-	-
TOTAL INCOMING RESOURCES		93,400	296	138,053		26,404	258,153	221,889
EXPENDITURE								
Costs of raising funds	4(a)	3,392	-	-		-	3,392	1,677
Church activities	4(b)	183,533	-	21,723		34,223	239,479	233,190
TOTAL EXPENDITURE		(186,925)	-	(21,723)		(34,223)	(242,871)	(234,867)
NET MOVEMENT IN FUNDS		(93,525)	296	116,330		(7,819)	15,282	(12,978)
TRANSFER OF FUNDS		90,000		(90,000)				
RECONCILIATION OF FUNDS								
BALANCES BROUGHT FORWARD AT 1 JANUARY 2021		584,076	6,445	147,035		15,060	752,616	765,594
BALANCES CARRIED FORWARD AT 31 DECEMBER 2021		580,551	6,741	173,365		7,241	767,898	752,616

The notes on pages 6 - 12 form part of these accounts.

Parochial Church Council of St Mary Brookfield

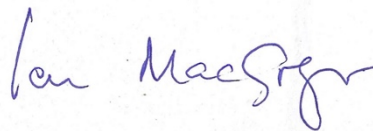
BALANCE SHEET At 31 December 2023

	Note	2023 £	2022 £
FIXED ASSETS			
Tangible fixed assets	7	654,648	658,189
CURRENT ASSETS			
Debtors	8	6,485	3,613
Central Board of Finance deposits		73,331	70,113
Cash at bank and in hand		78,099	35,286
		<u>157,915</u>	<u>109,012</u>
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	9	(44,665)	(14,585)
Net current assets		<u>113,250</u>	<u>94,427</u>
Total assets less current liabilities		767,898	752,616
TOTAL NET ASSETS		767,898	752,616
FUNDS	10		
Unrestricted:			
General funds		580,551	584,076
Music Memorial Fund		6,741	6,445
Church hall designated fund		173,365	147,035
		<u>760,657</u>	<u>737,556</u>
Restricted funds		7,241	15,060
		<u>767,898</u>	<u>752,616</u>

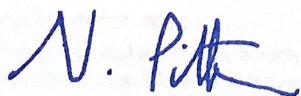
Approved by the Parochial Church Council on 22/2/24 and signed
on its behalf by:



Noel Casey KC (Churchwarden)



Ian MacGregor (Churchwarden)



Ms Nicola Pittam (Treasurer)

The notes on pages 9 - 15 form part of these accounts.

Parochial Church Council of St Mary Brookfield

Notes to the Financial Statements For the year ended 31 December 2023

1. THE BASIS OF ACCOUNTING

The Financial Statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities SORP 2015 (Financial Reporting Standard 102).

The financial statements have been prepared under the historic cost convention except for investments, which are shown at market value. The Church Hall is valued at cost, taken as the insurance estimated value of rebuilding in 1998, and the cost of structural alterations made in 2011. The Accounts have been prepared on an accrual basis.

2. ACCOUNTING POLICIES

Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted. There are three designated funds: the Church Hall designated fund, and the Music Memorial Fund. Money earned by the Church Hall is accounted for in the Church Hall Fund. The maintenance of the church hall is the first charge on that fund. Any surpluses on the fund may be transferred to the general fund to finance the work of the parish.

The Church also has the following restricted funds: the Churchwardens' Fund (see further note 11, and page 13); the Elsie Huxley Music Fund, set up in memory of Elsie Huxley, which contributes to the costs of music; the Charities fund, into which moneys donated to charity through the church are paid. The other restricted funds include the Vestments and Altar Frontals Fund, for the purchase of vestments and altar frontals, the flower fund, for the purchase of flowers and Christmas decorations, the Church Wall and extension fund, for donations to the cost of extending the church and repairing the church walls, the Cold Weather Shelter fund, for donations towards the church's expenses as a participant in the Camden Churches Cold Weather Scheme, a fund for donations to charities, an Energy Fund, for utilities costs and a Carpet fund, for the purchase of a rug for the sanctuary.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law.

Income

Collections are recognized when received by or on behalf of the PCC. Planned Giving receivable under Gift Aid is recognised only when received. Income tax recoverable on Gift Aid donations is recognized at the end of the financial year.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain. Funds raised by fundraising events are accounted for gross.

Rental income from the letting of church premises is recognised when the rental is due.

Expenditure

Grants and donations are accounted for when paid over. The parish contribution to the diocese common fund (the parish share) is accounted for when paid. Any parish share unpaid at 31 December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the Balance Sheet. Insurance payments are accounted for when paid.

Fixed assets

Consecrated property and movable church furnishings

Consecrated and beneficed property of any kind is excluded from the accounts by s.10(2) of the Charities Act 2011. Movable church furnishings held by the Vicar and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's Inventory which can be inspected (at any reasonable time). For inalienable property acquired prior to 2003 there is insufficient cost information available and therefore such assets are not valued in the accounts.

All expenditure incurred in the year on consecrated or beneficed buildings, individual items under £1,500 or on the repair of movable church furnishings acquired before 1 January 2013 is written off when incurred.

Other property, fixtures, fittings and office equipment.

Equipment used within the church premises is depreciated on a straight-line basis over 4 years. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired. No depreciation is charged on the church hall as the currently estimated residual value of the hall (discounted for monetary inflation since their capitalisation) is not less than their carrying value and the remaining useful life of these assets currently exceeds 50 years, so that any depreciation charges would be immaterial. If the carrying value of the buildings looks greater than their current value on this basis, an impairment review would be carried out and any resultant loss included in expenditure for the year. Fixtures and fittings within the church hall are depreciated on a straight-line basis over 15 years.

Current assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable. Short-term deposits include cash held on deposit with the CBF Church of England Funds or at the bank.

Notes to the Financial Statements
For the year ended 31 December 2023

3 INCOMING RESOURCES

TOTAL FUNDS

	Unrestricted funds	Designated funds		Restricted funds		
	General funds				2023	2022
	£	Church music £	Church hall £	£	£	£
Incoming resources from generated funds						
3(a) Voluntary Income						
Planned giving:						
Gift Aid Donations	29,560	-	-	-	29,560	23,960
Income tax recoverable	7,390	-	-	-	7,390	5,985
Other planned giving	845	-	-	-	845	882
	<u>37,795</u>	-	-	-	<u>37,795</u>	<u>30,827</u>
Collections	3,964	-	-	1,360	5,324	5,326
Gift Aid Small Donations Scheme	1,857	-	-	340	2,197	1,725
Sundry donations						
Gift Aid	3,642	-	-	4,658	8,300	23,676
Income tax recoverable	911	-	-	1,164	2,075	5,924
Other donations	28,979	-	-	1,054	30,033	5,745
	<u>33,532</u>	-	-	6,876	<u>40,408</u>	<u>35,345</u>
Grants (see further note 11)	4,800	-	-	15,000	19,800	16,641
Legacy	-	-	-	-	-	-
	<u>81,948</u>	-	-	<u>23,576</u>	<u>105,524</u>	<u>89,864</u>
3(b) Activities for generating funds						
Trading income (see further note 12)	6,480	-	-	-	6,480	13,929
Rental and letting income (see note 13)	-	-	130,422	-	130,422	107,315
Fund-raising activities (see note 14)	3,093	-	-	2,601	5,694	2,154
Sundry income						
Miscellaneous	2	-	-	-	2	2,428
Utilities payments and service charge	-	-	5,077	-	5,077	4,166
	<u>9,575</u>	-	<u>135,499</u>	<u>2,601</u>	<u>147,675</u>	<u>129,992</u>
3(c) Income from investments						
Interest on funds with Central Board of Finance	140	296	2,554	227	3,217	910
Interest from Inland Revenue	-	-	-	-	-	-
	<u>140</u>	<u>296</u>	<u>2,554</u>	<u>227</u>	<u>3,217</u>	<u>910</u>
3(d) Incoming resources from charitable activities						
Bible Reading Fellowship notes	-	-	-	-	-	30
Fees	1,737	-	-	-	1,737	1,092
	<u>1,737</u>	-	-	-	<u>1,737</u>	<u>1,122</u>
3(e) Other ordinary incoming resources						
Insurance claims	-	-	-	-	-	-
TOTAL INCOMING RESOURCES	93,400	296	138,053	26,404	258,153	221,888

Notes to the Financial Statements
For the year ended 31 December 2023

		Unrestricted funds	Designated funds		Restricted funds	TOTAL FUNDS	
		General funds	Church music	Church hall		2023	2022
		£	£	£	£	£	£
4	EXPENDITURE						
	Costs of generating funds						
4(a)	Costs of raising funds						
	Costs of stewardship	-	-	-	-	-	19
	Costs of fundraising	2,444	-	-	-	2,444	952
	Advertising	948	-	-	-	948	705
		3,392	-	-	-	3,392	1,677
4(b)	Church activities						
	Charitable giving (see note 15)	50	-	-	10	60	490
	Ministry						
	Diocesan Fund	70,000	-	-	-	70,000	60,000
	Clergy expenses	1,142	-	-	-	1,142	798
	Vicarage telephone	1,154	-	-	-	1,154	1,030
	Hospitality	3,109	-	-	-	3,109	1,980
	Cold Weather Shelter	-	-	-	3,932	3,932	69
	Study material	142	-	-	-	142	394
	Ministry to children	829	-	-	-	829	818
	Website	361	-	-	-	361	250
	Sundry costs	6,611	-	-	1,875	8,486	4,320
	Computer equipment and software	254	-	-	-	254	460
	office supplies	872	-	-	-	872	722
	Presentation	541	-	-	-	541	304
	Printing	1,816	-	-	210	2,026	2,521
		86,831	-	-	6,017	92,848	73,664
	Vicarage costs						
	Vicarage maintenance	976	-	-	-	976	445
	Vicarage utilities	349	-	-	-	349	312
		1,325	-	-	-	1,325	758
	Church and Hall costs						
	Maintenance	21,575	-	5,928	-	27,503	23,610
	utilities	9,202	-	4,201	9,041	22,444	22,646
	Insurance	7,542	-	3,218	-	10,760	9,882
	Major works	-	-	-	-	-	23,658
	Professional fees re proposed major works	-	-	-	2,127	2,127	473
	Professional fees	-	-	3,718	-	3,718	11,304
	Church and hall manager's costs	13,386	-	-	432	13,818	12,381
	Church and hall legal and admin cos	807	-	2,815	-	3,622	2,691
		52,512	-	19,880	11,600	83,992	106,647
	Upkeep of services						
	Music costs	11,906	-	-	12,750	24,656	22,463
	Organists	9,150	-	-	-	9,150	8,080
	Repair & refurbishment of candles et	-	-	-	-	-	5,386
	Purchase of altar frontals and vestments	12,043	-	-	2,797	14,840	3,540
	Other service costs	7,218	-	-	1,049	8,267	6,826
		40,317	-	-	16,596	56,913	46,295
	Movable furnishings and equipment						
	Depreciation	1,698	-	1,843	-	3,541	4,537
		1,698	-	1,843	-	3,541	4,537
	Governance costs						
	Independent examination	800	-	-	-	800	800
	Total expenditure on charitable activities	183,533	-	21,723	34,223	239,479	233,190
	TOTAL RESOURCES EXPENDED	186,925	-	21,723	34,223	242,871	234,867

5 STAFF COSTS/PCC EXPENSES

During the year the PCC employed a Church Manager and engaged the services of organists. Neither received £50,000 p.a. or more for their services. The church manager was paid £13,185 for his services, and £633 was contributed to his pension. The organists were paid £9,040 for their services.

During the year the vicar was reimbursed travelling and administrative expenses of £1,142.

6 RELATED PARTY TRANSACTIONS

During the year £21,582 was received by way of donations from members of the PCC. No expenses have been paid to any member of the PCC except for clergy expenses disclosed in note 5.

Notes to the Financial Statements
For the year ended 31 December 2023

7 FIXED ASSETS FOR USE BY THE PCC

		TOTAL ASSETS		
		Freehold land and buildings	Fixtures and fittings	Other church equipment
		£	£	£
Tangible fixed assets				
Actual / Deemed Cost	At 1 January 2023	643,196	27,654	18,603
	Correction	-	-	-
	Additions	-	-	-
	At 31 December 2023	643,196	27,654	18,603
Depreciation	At 1 January 2023	-	20,742	10,522
	Charge for the year	-	1,843	1,698
	At 31 December 2023	-	22,585	12,220
Net Book Value	At 31 December 2022	643,196	6,912	8,081
	At 31 December 2023	643,196	5,069	6,383

The freehold land and buildings comprise the church hall at York Rise. For accounting purposes the hall is valued at cost (taken as the insurance valuation of the cost of rebuilding, valued for insurance purposes at 31 December 1998 at £580,000, together with the cost of structural alterations made in 2011). New church equipment, acquired in 2022 consisted of a laptop computer (£1,478.95), a dishwasher (£2,724) and a defibrillator (£1,258.79)

8 DEBTORS

	Unrestricted funds		Restricted funds		TOTAL FUNDS	
	General funds		Designated funds		2023	2022
	£		£	£	£	£
Brookfield Press Debtors	-	-	-	-	-	400
HM Revenue & Customs	2,041	-	-	1,022	3,063	1,238
Wildwood Nature School Ltd	-	-	722	-	722	1,667
Anais Crane and Sam Hackwood (hall flat 3)	-	-	-	-	-	308
Deidre, Rashid and Soumiya Rettali (hall flat 1)	-	-	2,700	-	2,700	-
	2,041	-	3,422	1,022	6,485	3,613

9 CURRENT LIABILITIES

	Unrestricted funds		Restricted funds		TOTAL FUNDS	
	funds		Designated funds		2023	2022
	£		£	£	£	£
Castle Water	-	-	154	-	154	-
British Gas	3,179	-	317	947	4,443	4,017
E-on	-	-	684	-	684	-
Sarah Parfitt	-	-	-	-	-	700
Fr Damien Mason	385	-	-	-	385	370
Charles Farris Ltd	42	-	-	-	42	1,720
David Terry	1,300	-	-	-	1,300	950
Dee Retali	-	-	-	-	-	150
Nicholson & Co Ltd	610	-	-	-	610	10
London Diocesan Fund	1,585	-	-	-	1,585	448
Carden & Godfrey	2,127	-	-	-	2,127	-
Jarek Padlo	1,440	-	5,190	-	6,630	-
Anna Golitzin	60	-	-	-	60	-
Richard Luzar (Vestments)	6,975	-	-	-	6,975	-
Canon UK Ltd	-	-	-	-	-	5,313
Wildwood Nature School Ltd	-	-	18,750	-	18,750	-
Nicola Pittam	40	-	-	-	40	-
Michael Gillard Audio Visual	880	-	-	-	880	-
	18,623	-	25,095	947	44,665	13,677

10 ANALYSIS OF NET ASSETS BY FUND

	Unrestricted funds			Restricted funds	TOTAL FUNDS	
	General funds	Designated funds		£	2023	2022
		Church Music	Church hall			
	£	£	£		£	£
Fixed Assets for Church use	586,383	-	68,265	-	654,648	658,189
Current Assets						
Funds on deposit with Central Board of Finance	3,198	6,741	58,212	5,180	73,331	70,113
Bank deposits	7,552	-	68,561	1,986	78,099	35,186
Petty cash	-	-	-	-	-	100
	10,750	6,741	126,773	7,166	151,430	105,399
Debtors	2,041	-	3,422	1,022	6,485	3,613
	12,791	6,741	130,195	8,188	157,915	109,012
Current Liabilities	(18,623)	-	(25,095)	(947)	(44,665)	(14,585)
Net Current Assets	(5,832)	6,741	105,100	7,241	113,250	94,427
Liabilities falling due after one year	-	-	-	-	-	-
Fund Balance	580,551	6,741	173,365	7,241	767,898	752,616

11 GRANTS

The parish of St Mary Brookfield is a beneficiary of annual grants from the St Pancras Church Lands Trust, a Charitable Trust established by Act of Parliament in 1816. This grant may only be used for the maintenance of the church fabric and the maintenance of worship in the parish, and not for general parochial purposes. The amounts received and paid have therefore been included in Restricted Funds in the Statement of Financial Activities. Full details of the funds received from this trust, and payments from that fund are given in the Churchwardens' Account on page 11. The parish also received grants from the Highgate Newtown Community Centre and the diocese of London, in each case towards energy costs.

	Unrestricted funds	Restricted funds	2023 £	2022 £
St Pancras Church Lands Trust	-	12,000	12,000	12,000
MIND Camden	3,000	-	3,000	-
Benefact Trust	1,800	-	1,800	-
The National Lottery Fund Community Fund	-	-	-	-
The Highgate Newtown Community Centre: grant	-	3,000	3,000	2,000
London Diocese	-	-	-	2,641
	4,800	15,000	19,800	16,641

12 TRADING INCOME

	2023 £	2022 £
Brookfield Press	1,430	2,120
Votive candles	501	365
Refreshments	19	27
Stay and play	-	2,230
MIND Camden	-	2,740
Fee for use of church and churchyard	4,530	6,448
Total	6,480	13,929

13 RENTAL AND LETTING INCOME

	2023 £	2022 £
Nursery School rent	-	23,118
Wildwood Nature School Ltd	75,000	26,147
Lettings	-	2,090
Flat 1 rent	19,449	21,600
Flat 2 rent	19,303	17,880
Flat 3 rent	16,670	16,480
	130,422	107,315

Notes to the Financial Statements
For the year ended 31 December 2023

14 FUND-RAISING

	Restricted		2023	2022
	General funds	fund		
	£	£	£	£
Candles for All Souls	195	-	195	210
Barbeque	950	-	950	-
Wine tasting	800	-	800	-
Just giving donations to Cold Weather Shelter	-	2,601	2,601	-
100 club	1,148	-	1,148	1,130
	3,093	2,601	5,694	1,340

15 CHARITABLE GIVING

The following payments were made to charity during 2023

Walsingham College Association Trust
The Children's Society

	Restricted		2023
	General funds	fund	
	£	£	£
Walsingham College Association Trust	50	-	50
The Children's Society	-	10	10
	50	10	60

16 2022 COMPARATIVES BY FUND

	Unrestricted funds	Designated funds		Restricted funds	2022
	General funds	Church Music	Church hall		
	£	£	£	£	£
INCOME AND ENDOWMENTS					
Donations and legacies	68,261	-	-	21,603	89,864
Other trading activities	15,579	-	113,599	814	129,992
Investment income	29	84	723	75	911
Church activities	1,122	-	-	-	1,122
TOTAL INCOME AND ENDOWMENTS	84,991	84	114,322	22,492	221,889
EXPENDITURE					
Costs of raising funds	1,677	-	-	-	1,677
Church activities	175,158	-	35,380	22,652	233,190
TOTAL EXPENDITURE	176,835	-	35,380	22,652	234,867
NET MOVEMENT IN FUNDS	(91,844)	84	78,942	(160)	(12,978)

Notes to the Financial Statements
For the year ended 31 December 2023

Statement of Financial Activities for Restricted Funds

	Elsie Huxley Music Fund	Vestments fund and altar frontals	Flower Funds and Christmas decorations	Church wall and extension fund	Cold Weather shelter Fund	Charities Funds	Energy Fund	Carpet Fund	Church wardens' fund	Total 2023
	£	£	£	£	£	£	£	£	£	£
INCOMING RESOURCES										
<i>Voluntary Income</i>										
Collections	-	-	-	-	1,360	-	-	-	-	1,360
Gift Aid Small Donations Scheme	-	-	-	-	340	-	-	-	-	340
Sundry donations	-	2,238	640	-	280	-	-	1,500	-	4,658
Gift Aid	-	559	160	-	70	-	-	375	-	1,164
Income Tax Recoverable	-	-	143	-	901	10	-	-	-	1,054
Other donations	-	2,797	943	-	1,251	10	-	1,875	-	6,876
	-	2,797	943	-	2,951	10	-	1,875	-	8,576
Grants	-	-	-	-	-	-	3,000	-	12,000	15,000
<i>Activities for generating funds</i>										
Fund raising	-	-	-	-	2,601	-	-	-	-	2,601
Sundry income	-	-	-	-	-	-	-	-	-	-
<i>Income from Investments</i>										
Interest on funds with CBF	92	-	-	135	-	-	-	-	-	227
Total Incoming Resources	92	2,797	943	135	5,552	10	3,000	1,875	12,000	26,404
Resources expended										
<i>Charitable activities</i>										
Church of England Children Society	-	-	-	-	-	10	-	-	-	10
Cold weather shelter	-	-	-	-	3,932	-	-	-	-	3,932
Purchase of persian rug	-	-	-	-	-	-	-	1,875	-	1,875
contribution to printing	-	-	-	-	210	-	-	-	-	210
Professional fees for church wall and extension project	-	-	-	2,127	-	-	-	-	-	2,127
<i>Church costs</i>										
Maintenance of fabric	-	-	-	-	-	-	-	-	-	-
Church maintenance	-	-	-	-	1,400	-	7,641	-	-	9,041
Utilities	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-
Church manager's costs	-	-	-	-	432	-	-	-	-	432
	-	-	-	-	1,832	-	7,641	-	-	9,473
<i>Maintenance of worship</i>										
Music	680	-	-	-	-	-	-	-	12,070	12,750
Purchase of altar frontals	-	2,797	-	-	-	-	-	-	-	2,797
Upkeep of services	-	-	1,049	-	-	-	-	-	-	1,049
	680	2,797	1,049	-	-	-	-	-	12,070	16,596
<i>Depreciation</i>										
	-	-	-	-	-	-	-	-	-	-
Total resources expended	680	2,797	1,049	2,127	5,974	10	7,641	1,875	12,070	34,223
Net incoming (outgoing) resources	(588)	-	(106)	(1,992)	(422)	-	(4,641)	-	(70)	(7,819)
Balances brought forward	2,499	-	195	3,018	4,636	-	4,641	-	71	15,060
Balances carried forward	1,911	-	89	1,026	4,214	-	-	-	1	7,241

Statement of Financial Activities for Restricted Funds: Comparatives for 2022

	Elsie Huxley Music Fund	Vestments fund and altar frontals	Flower Funds and Christmas decorations	Church wall and extension fund	Cold Weather shelter Fund	Charities Funds	Energy Fund	Community Lunch Fund	Church wardens' fund	Total 2022
	£	£	£	£	£	£	£	£	£	£
INCOMING RESOURCES										
<i>Voluntary Income</i>										
Collections	-	-	124	-	1,114	344	-	-	-	1,582
Gift Aid Small Donations Scheme	-	-	-	-	212	-	-	-	-	212
Sundry donations	-	-	-	-	-	-	-	-	-	-
Gift Aid	-	10	820	-	475	-	-	-	-	1,305
Income Tax Recoverable	-	2	205	-	119	-	-	-	-	326
Other donations	-	-	715	-	726	96	-	-	-	1,537
	-	12	1,740	-	1,320	96	-	-	-	3,168
	-	12	1,864	-	2,646	440	-	-	-	4,962
Grants	-	-	-	-	-	-	4,641	-	12,000	16,641
<i>Activities for generating funds</i>										
Fund raising	-	-	-	-	814	-	-	-	-	814
Sundry income	-	-	-	-	-	-	-	-	-	-
<i>Income from Investments</i>										
Interest on funds with CBF	36	-	-	39	-	-	-	-	-	75
Total Incoming Resources	36	12	1,864	39	3,460	440	4,641	-	12,000	22,492
Resources expended										
<i>Charitable activities</i>										
Charitable giving (see note 15)	-	-	-	-	-	440	-	-	-	440
Cold weather shelter	-	-	-	-	69	-	-	-	-	69
Presentation	-	-	-	-	-	-	-	-	-	-
Professional fees for church wall and extension project	-	-	-	-	-	-	-	-	-	-
<i>Church costs</i>										
Sundry costs related to community lunch	-	-	-	-	-	-	-	898	-	898
Maintenance of fabric	-	-	-	-	-	-	-	576	-	576
Church maintenance	-	-	-	-	-	-	-	3,511	-	3,511
Utilities	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	4,087	-	4,087
Maintenance of worship	-	-	-	-	-	-	-	-	12,360	12,360
Music	800	-	-	-	-	-	-	-	-	800
Purchase of music	-	-	-	-	-	-	-	-	-	-
Organists	-	-	-	-	-	-	-	-	-	-
Crucifix	-	2,329	1,669	-	-	-	-	-	-	3,998
Upkeep of services	-	-	-	-	-	-	-	-	-	-
	800	2,329	1,669	-	-	-	-	-	12,360	17,158
Depreciation	-	-	-	-	-	-	-	-	-	-
Total resources expended	800	2,329	1,669	-	69	440	-	4,985	12,360	22,652
Net incoming (outgoing) resources	(764)	(2,317)	195	39	3,391	(0)	4,641	(4,985)	(360)	(160)
Balances brought forward	3,263	2,317	-	2,979	1,245	-	-	4,985	431	15,220
Balances carried forward	2,499	-	195	3,018	4,636	(0)	4,641	-	71	15,060

Accounts

ECCLESIASTICAL PARISH OF ST MARY BROOKFIELD



FINANCIAL STATEMENTS

OF

THE PAROCHIAL CHURCH COUNCIL
REGISTERED CHARITY NO. 1136821

FOR THE YEAR ENDED
31 DECEMBER 2022

Incumbent:

Fr Damien Mason
The Vicarage
85, Dartmouth Park Road
London NW5 1SL

Bank:

HSBC PLC
31 Holborn Circus
London
EC1N 2HR

Independent Examiner:

Heather Cheesman FCA
Chichester Accounting Ltd

ANNUAL REPORT

Administrative Information

St Mary Brookfield is part of the Diocese of London. The correspondence address is The Vicarage, 85 Dartmouth Park Road, London NW5 1SL. The Parochial Church Council (PCC) is a registered charity (no 1136821).

PCC members who have served from 1st January 2022 until the date of this report are:

Incumbent:

Fr Damien Mason (Chair)

Wardens:

Peter Dann

Ian MacGregor

Representatives on the Deanery Synod

Lucy Boyd

Nicola Pittam (from 13 March 2022)

Elected Members

Oliver Butt

Nicholas Bethune (Vice Chair)

Ruth Godwin (until 13 March 2022)

Denise Sealy (until October 2022)

Mark Williams (until 13 March 2022)

Thomas Loyn

Noel Casey

William Johnson

Lydia Kember

Marie Papworth (from 13 March 2022)

Structure, governance and management

Members of the PCC are either ex officio by virtue of being Churchwardens, or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules.

The PCC operates through the Standing Committee, a committee required by law. The Standing Committee has power to transact the business of the PCC between its meetings, subject to any directions given by the Council.

The full PCC met 7 times during the year. We continue to be a body that is involved in the governance of the church with responsibilities shared out amongst members. The PCC support the vicar in his work and ministry and have an important role in ensuring we represent our congregation.

Aim and Purposes

The Parochial Church Council (PCC) of the Parish of St Mary Brookfield, has the responsibility of cooperating with the incumbent, Fr Damien Mason, in promoting the Christian faith and the whole ministry of the Church, pastoral, evangelistic, social and ecumenical. It

also has maintenance responsibilities for the Church, and the Church Hall at York Rise.

Objectives and activities

The PCC is committed to enabling as many people as possible to worship at St Mary's and to become part of our community. Our services put faith into practice through word and sacrament.

When planning our activities for the year, we have considered the Charity Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. Our vision is:

- to see those in our pastoral cure come to worship God, Father, Son, and Holy Spirit, through regular attendance at Mass and other public worship, and through daily personal prayer;
- to build and nurture a strong and attractive Christian community whose values are shaped by the teaching of the Lord Jesus Christ;
- for all members of our church to grow in their Christian faith and discipleship through study of the Bible, with preaching and teaching based on Catholic doctrine and practice;
- Reaching out to the wider community and partnering with local organisations;
- to offer teaching and care for children and young people and to encourage them to be brought up in the faith with opportunities to explore matters of faith and participate in the life of the Church.

Achievements and performance

Electoral Roll

There are 74 names entered on the Roll.

Review of the year

In 2022 we continued with the work and mission of the parish in the objectives set out above. Much has been achieved throughout the year. Our Mission Action Plan *Vision 2025* reminds us that we should be active in the renewal in the life of our congregation and parish. The five areas of transformation and growth identified in our Mission Action Plan are set out below:

♦ **Worship**

Worship continues to remain at the centre of our life as a parish on Sundays and weekdays. We have one Sunday Solemn Mass and a said Low Mass on most weekdays. Our average adult Sunday attendance in 2022 was 46, and 8 children.

There were 104 communicants on Easter Day and 177 people in attendance on Easter Day and at the

Easter Vigil. Christmas communicants numbered 131 with a total of 352 worshipping on Christmas Eve and Christmas Day.

We have seen growth over the past year in terms of numbers on Sundays. Several new and active members have joined the community including a number of families. The main festivals of Christmas and Easter continue to attract people within the parish to worship at those times. We should also note a number of significant services in the year, including a Solemn Requiem for Her late Majesty, Queen Elizabeth II. Remembrance Sunday, the Advent Carol Service and Crib Service have grown in popularity.

Music plays an important part in worship on Sundays and at major solemnities and feasts throughout the year. Our organist and choir maintain high standards, appropriately supporting the liturgy and provide continuity. The high quality of choral singing attracts people to worship in St Mary's and is a key feature of what we do.

We have included a number of extra services and events this past year. Also, children continue to play their part in congregational life with weekly Sunday School and other activities on offer.

◆ Discipleship & Faith

There were 6 Confirmations and 3 Baptisms in 2022. We have continued to adapt and change in terms of teaching. We are ably supported by our Lay Reader who leads on Study Groups and various ways of sharing the faith. Our main study group this year read and studied Jonathan Sacks' book *Morality* over six sessions.

Pub Sunday is a regular monthly meeting for fellowship following Sunday Mass. We regularly have between 10-20 people attend.

Our main focus of teaching is the preaching ministry on Sundays. We increasingly see people who are new to faith or who have never encountered the kind of religion we offer at St Mary's.

Communication in the parish is maintained via the weekly parish email newsletter. Additional teaching material is provided within the newsletter. Contact was also maintained via telephone, and by visiting. There are around six people who receive Holy Communion at home and are visited regularly.

◆ Young People

Our Sunday provision for children has continued in 2022. We now regularly see between 10 and 15 children on a Sunday morning. We take seriously our aim to nurture children to be disciples in their own right as we seek to encourage them in faith and engage them with Scripture and allow them to contribute to worship as they play their part as

children of God. Our Sunday School leaders have enthusiastically and consistently been creative in helping our young people grow through engaging and imaginative ways.

◆ Transforming Community

Our weekday *Wellbeing Café* now runs three days a week seeing around 40-50 people at each lunch. These sessions were enhanced at the end of 2021 with a National Lottery Grant, which we used throughout 2022 to provide music and activities for those who attend, and improve the facilities.

All Aboard: stay & play for under 5's now runs four days a week and we see over 100 children over the course of the week. This is proven to be a great way to interact with local people tackling various kinds of need and breaks down barriers.

Both outreach projects continue to be run in partnership with Highgate Newtown Community Partners (HNCP), a relationship that continues to be fruitful and an effective way of working with our local community.

We also host a peer support group in partnership with MIND Camden, focusing on mental health and wellness. This is a group of 10-15 people who meet weekly and have a short discussion session. This group is drawn from members of our congregation and people from the local community.

We continued to the C4WS winter shelter in the changed circumstances forced by the pandemic and began to prepare for the shelter being hosted in St Mary's from January 2023.

◆ Transforming our Building

The plans for the works that take into account the need to make major repairs to our building alongside the need to improve our facilities and accessibility culminated in a visit from the Diocesan Advisory Committee (DAC) and other amenity societies, including Historic England, the Church Care Council, and the Victorian Society. We received positive and constructive feedback on our proposals. Further work will be done in early 2023 responding to the Diocese and other interested parties.

In preparation for the Winter Shelter, we installed an additional lavatory in the bell tower, removed the 1980s dais in the nave (under faculty), relaid tiles in the central and side aisles of the church, with a few repairs to paving outside the main door and bell tower room.

We continued with our programme of restoring the ornaments and fabric of the church. A new altar frontal was purchased, candles were improved and replaced, and building and grounds cared for adequately throughout the year.

A significant improvement in finances comes from successful negotiations of a new lease with new tenants (from August 2022) for the Church Hall. The hall continues to be a major source of income for the parish. This income allows us to fund much of our work at St Mary's.

Risk Management

The PCC noted that continuing expenditure on church and hall maintenance would need to be carefully monitored to ensure that the parish could still meet and if possible increase payments to the Common Fund of the Diocese. The church is dependent on the rents received from the church hall. If one or more of the flats are left vacant for a significant period of time, or if the hall tenant is prevented from opening, the church's income would be severely affected. Despite 2022 being a year of transition and the risks attached to putting the church hall on the market for let, transactions have run smoothly and we have managed to minimize length of vacancies.

Concerning statutory and legal requirements, the church continued to insure with Ecclesiastical Insurers which provides cover for the most significant high impact risks identified by the PCC.

The PCC also continually monitors the condition of our buildings to ensure that all users of both the church and the hall remain at minimal risk.

The process of identifying the major risks to which the church is exposed, as identified by the PCC, continues. The PCC is committed to continuing this review of risks identified, and to making sure that the systems established to mitigate those risks are improved, where necessary.

Safeguarding

St Mary's takes safeguarding seriously in the context of our belief that we are all unique, valued, and made in God's image. We have formally adopted our own safeguarding policy in line with that of the Diocese of London and the national church. Lydia Kember is our Children's champion. Noel Casey was appointed Church Safeguarding Officer at the beginning of 2022.

Reserves policy

At the end of the year, the PCC had cash reserves of £105,399 (2021: £113,755), of which £14,763 (2021: £15,652) were held on restricted funds and not available for general purposes of the charity.

The church requires significant reserves to ensure that it is able to finance any maintenance required to the Church and church hall buildings, and to meet its liabilities as they fall due. At the end of

2021, the church's reserves had reduced by £8,356. The church has sufficient funds in the Church Hall fund: £75,382 (2021: £71,343)) to cover maintenance needs and other liabilities.

In addition, the PCC holds cash reserves on the general fund: £8,809 at 31 December 2022 (£20,399 at 31 December 2021)) as a safeguard against unforeseen expenditure needs. It can call on the church hall account where this is insufficient. The level of the reserves is decided by reference both to identified building and maintenance requirements, and to the PCC's experience. The level of reserves is reviewed annually.

Financial review

Planned giving received during 2022 decreased by 0.08% on the previous year. Total voluntary income decreased by 3.3% and total income increased by 12.24%.

£234,867 (2021: £175,843) was spent during the year, including the contribution of £60,000 (2021: £58,025) to the diocesan Common Fund. The net result for the year was a loss of £12,978 (2021: a surplus of £21,479).

The PCC has agreed to the diocese's request that common fund contributions for 2023 should, if possible, be increased. Accordingly, the parish will contribute £70,000 to the Common Fund for 2023.

Plans for future periods

We are positive about the next year and look forward to the challenges ahead. In these uncertain times we must remain rooted and grounded in our belief that the one who calls us is faithful and good and will provide all that we need. As we move into 2023 we hope to build on the things we have learned during the last two difficult years and press on with *Vision 2025*.

For the past few years we have started to make decent progress in our wish to become a centre for our parish and community. I am confident that we will continue to develop and grow in the year ahead.

FR DAMIEN MASON

Fr Damien Mason

Independent Examiner's Report to the PCC of St Mary's Brookfield

I report on the accounts of the PCC for the year ended 31 December 2022, which are set out on pages 6 - 15, following an examination carried out in accordance with section 145 of the Charities Act 2011 ("the Act").

Respective responsibilities of trustees and examiner

As members of the PCC, you are responsible for the preparation of the accounts. You consider that an audit is not required for this year under section 144(2) of the Act and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

- (1) which gives me reasonable cause to

believe that in any material respect the requirements

- to keep accounting records in accordance with section 130 of the Act; and
- to prepare accounts which accord with the accounting records and comply with the requirements of the Act,

have not been met; or

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



Heather Cheesman FCA
104 Stockbridge Road
Chichester
West Sussex
PO19 8QP

24th February 2023

Parochial Church Council of St Mary Brookfield

STATEMENT OF FINANCIAL ACTIVITIES

For the year ending 31 December 2022

	Notes	Unrestricted Funds	Designated Funds			Restricted Funds	TOTAL FUNDS	
		£	Music Memorial fund	Church Fund	Hall Fund	£	2022	2021
		£	£	£		£	£	
INCOME								
<i>Donations and legacies</i>	3(a)	68,261	-	-		21,603	89,864	92,954
<i>Trading activities</i>	3(b)	15,579	-	113,599		814	129,992	103,709
<i>Investment income</i>	3(c)	29	84	723		75	911	38
<i>Church activities</i>	3(d)	1,122	-	-		-	1,122	621
<i>Other income</i>	3(e)	-	-	-		-	-	-
TOTAL INCOMING RESOURCES		84,991	84	114,322		22,492	221,889	197,322
EXPENDITURE								
<i>Costs of raising funds</i>	4(a)	1,677	-	-		-	1,677	923
<i>Church activities</i>	4(b)	175,158	-	35,380		22,652	233,190	174,920
TOTAL EXPENDITURE		(176,835)	-	(35,380)		(22,652)	(234,867)	(175,843)
NET MOVEMENT IN FUNDS		(91,844)	84	78,942		(160)	(12,978)	21,479
TRANSFER OF FUNDS								
		80,000		(80,000)				
RECONCILIATION OF FUNDS								
BALANCES BROUGHT FORWARD AT 1 JANUARY 2021		595,920	6,361	148,093		15,220	765,594	744,115
BALANCES CARRIED FORWARD AT 31 DECEMBER 2021		584,076	6,445	147,035		15,060	752,616	765,594

The notes on pages 8 - 15 form part of these accounts.

Parochial Church Council of St Mary Brookfield

BALANCE SHEET At 31 December 2022

	Note	2022 £	2021 £
FIXED ASSETS			
Tangible fixed assets	7	658,189	651,952
CURRENT ASSETS			
Debtors	8	3,613	8,770
Central Board of Finance deposits		70,113	69,203
Cash at bank and in hand		35,286	44,552
		109,012	122,525
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	9	(13,430)	(8,883)
Net current assets		95,582	113,642
Total assets less current liabilities		753,771	765,594
TOTAL NET ASSETS		753,771	765,594
FUNDS	10		
Unrestricted:			
General funds		585,175	595,920
Music Memorial Fund		6,445	6,361
Church hall designated fund		147,091	148,093
		738,711	750,374
Restricted funds		15,060	15,220
		753,771	765,594

Approved by the Parochial Church Council on 19 February 2023 and signed
on its behalf by:

PETER DANN

IAN MacGREGOR

Peter Dann (Churchwarden)

Ian MacGregor (Churchwarden)

NICOLA PITTAM

Ms Nicola Pittam (Treasurer)

The notes on pages 9 - 15 form part of these accounts.

Parochial Church Council of St Mary Brookfield

Notes to the Financial Statements For the year ended 31 December 2022

1. THE BASIS OF ACCOUNTING

The Financial Statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities SORP 2015 (Financial Reporting Standard 102).

The financial statements have been prepared under the historic cost convention except for investments, which are shown at market value. The Church Hall is valued at cost, taken as the insurance estimated value of rebuilding in 1998, and the cost of structural alterations made in 2011. The Accounts have been prepared on an accrual basis.

2. ACCOUNTING POLICIES

Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted. There are three designated funds: the Church Hall designated fund, and the Music Memorial Fund. Money earned by the Church Hall is accounted for in the Church Hall Fund. The maintenance of the church hall is the first charge on that fund. Any surpluses on the fund may be transferred to the general fund to finance the work of the parish.

The Church also has the following restricted funds: the Churchwardens' Fund (see further note 11, and page 13); the Elsie Huxley Music Fund, set up in memory of Elsie Huxley, which contributes to the costs of music; the Charities fund, into which moneys donated to charity through the church are paid. The other restricted funds include the Organ Fund to which donations are made to contribute to the cost of the organ, the Vestments Fund, for the purchase of vestments, the Cold Weather Shelter fund, for donations towards the church's expenses as a participant in the Camden Churches Cold Weather Scheme, the Hall fund, the Community Lunch Fund, for costs associated with the Community Lunch hosted by the Church, an Energy Fund, for utilities costs and a Church Wall fund, for donations to the cost of repairs to the church walls.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law.

Income

Collections are recognized when received by or on behalf of the PCC. Planned Giving receivable under Gift Aid is recognised only when received. Income tax recoverable on Gift Aid donations is recognized at the end of the financial year.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain. Funds raised by the fete, bazaar and similar events are accounted for gross.

Rental income from the letting of church premises is recognised when the rental is due.

Expenditure

Grants and donations are accounted for when paid over. The parish contribution to the diocese common fund (the parish share) is accounted for when paid. Any parish share unpaid at 31 December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the Balance Sheet. Insurance payments are accounted for when paid.

Fixed assets

Consecrated property and movable church furnishings

Consecrated and beneficed property of any kind is excluded from the accounts by s.10(2) of the Charities Act 2011. Movable church furnishings held by the Vicar and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's Inventory which can be inspected (at any reasonable time). For inalienable property acquired prior to 2003 there is insufficient cost information available and therefore such assets are not valued in the accounts.

All expenditure incurred in the year on consecrated or beneficed buildings, individual items under £1,500 or on the repair of movable church furnishings acquired before 1 January 2013 is written off when incurred.

Other property, fixtures, fittings and office equipment.

Equipment used within the church premises is depreciated on a straight-line basis over 4 years. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired. No depreciation is charged on the church hall as the currently estimated residual value of the hall (discounted for monetary inflation since their capitalisation) is not less than their carrying value and the remaining useful life of these assets currently exceeds 50 years, so that any depreciation charges would be immaterial. If the carrying value of the buildings looks greater than their current value on this basis, an impairment review would be carried out and any resultant loss included in expenditure for the year. Fixtures and fittings within the church hall are depreciated on a straight-line basis over 15 years.

Current assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable. Short-term deposits include cash held on deposit with the CBF Church of England Funds or at the bank.

3 INCOMING RESOURCES

TOTAL FUNDS

	Unrestricted funds	Designated funds		Restricted funds		
	General funds				2022	2021
	£	Church music £	Church hall £	£	£	£
Incoming resources from generated funds						
3(a) Voluntary Income						
Planned giving:						
Gift Aid Donations	23,960	-	-	-	23,960	23,685
Income tax recoverable	5,985	-	-	-	5,985	5,924
Other planned giving	882	-	-	-	882	1,478
	<u>30,827</u>	-	-	-	<u>30,827</u>	31,087
Collections	3,744	-	-	1,582	5,326	2,933
Gift Aid Small Donations Scheme	1,513	-	-	212	1,725	1,004
Sundry donations						
Gift Aid	22,371	-	-	1,305	23,676	26,855
Income tax recoverable	5,598	-	-	326	5,924	6,714
Other donations	4,208	-	-	1,537	5,745	2,377
	<u>32,177</u>	-	-	3,168	<u>35,345</u>	35,946
Grants (see further note 11)	-	-	-	16,641	16,641	21,984
Legacy	-	-	-	-	-	-
	<u>68,261</u>	-	-	<u>21,603</u>	<u>89,864</u>	<u>92,954</u>
3(b) Activities for generating funds						
Trading income (see further note 12)	13,929	-	-	-	13,929	6,589
Rental and letting income (see note 13)	-	-	107,315	-	107,315	91,606
Fund-raising activities (see note 14)	1,340	-	-	814	2,154	355
Sundry income						
Miscellaneous	310	-	2,118	-	2,428	-
Utilities payments	-	-	4,166	-	4,166	5,159
	<u>15,579</u>	-	<u>113,599</u>	<u>814</u>	<u>129,992</u>	<u>103,709</u>
3(c) Income from investments						
Interest on funds with Central Board of Finance	29	84	723	75	911	36
Interest from Inland Revenue	-	-	-	-	-	2
	<u>29</u>	<u>84</u>	<u>723</u>	<u>75</u>	<u>911</u>	<u>38</u>
3(d) Incoming resources from charitable activities						
Bible Reading Fellowship notes	30	-	-	-	30	-
Fees	1,092	-	-	-	1,092	621
	<u>1,122</u>	-	-	-	<u>1,122</u>	<u>621</u>
3(e) Other ordinary incoming resources						
Insurance claims	-	-	-	-	-	-
TOTAL INCOMING RESOURCES	84,991	84	114,322	22,492	221,889	197,322

Notes to the Financial Statements
For the year ended 31 December 2022

		TOTAL FUNDS			
		Unrestricted funds	Restricted funds		
		General funds	Designated funds		
			Church music	Church hall	
		£	£	£	
					2022 2021
					£ £
4	EXPENDITURE				
	Costs of generating funds				
4(a)	Costs of raising funds				
	Costs of stewardship	19	-	-	19 74
	Costs of fundraising	952	-	-	952 205
	Advertising	706	-	-	706 645
		1,677	-	-	1,677 923
4(b)	Church activities				
	Charitable giving (see further note 15)	50	-	-	440 490 5,241
	Ministry				
	Diocesan Fund	60,000	-	-	60,000 58,025
	Clergy expenses	798	-	-	798 802
	Vicarage telephone	1,030	-	-	1,030 968
	Hospitality	1,980	-	-	1,980 1,020
	Cold Weather Shelter	-	-	-	69 69 -
	Study material	394	-	-	394 255
	Ministry to children	818	-	-	818 380
	Website	250	-	-	250 250
	Sundry costs	3,422	-	-	898 4,320 4,534
	Computer equipment and software	460	-	-	460 152
	office supplies	721	-	-	721 743
	Presentation	304	-	-	304 131
	Printing	2,521	-	-	2,521 1,614
		72,698	-	-	967 73,665 68,874
	Vicarage costs				
	Vicarage maintenance	445	-	-	445 395
	Vicarage utilities	312	-	-	312 302
		757	-	-	757 697
	Church and Hall costs				
	Maintenance	11,141	-	11,894	576 23,611 20,192
	utilities	13,395	-	5,740	3,511 22,646 16,433
	Insurance	7,084	-	2,798	- 9,882 8,787
	Major works	23,658	-	-	- 23,658 -
	Professional fees re proposed major works	473	-	-	473 1,734
	Professional fees	-	-	11,304	- 11,304 971
	Church and hall manager's costs	12,420	-	-	- 12,420 11,332
	Church and hall legal and admin cos	852	-	1,800	- 2,652 4,436
		69,023	-	33,536	4,087 106,646 63,885
	Upkeep of services				
	Music costs	9,303	-	-	13,160 22,463 15,357
	Organists	8,080	-	-	- 8,080 7,580
	Repair & refurbishment of candles etc	5,386	-	-	- 5,386 1,882
	New crucifix	-	-	-	- - 1,718
	Purchase of altar frontals and vestments	1,211	-	-	2,329 3,540 2,330
	Other service costs	5,157	-	-	1,669 6,826 4,431
		29,137	-	-	17,158 46,295 33,298
	Movable furnishings and equipment				
	Depreciation	2,693	-	1,844	- 4,537 2,125
		2,693	-	1,844	- 4,537 2,125
	Governance costs				
	Independent examination	800	-	-	- 800 800
	Total expenditure on charitable activities	175,158	-	35,380	22,652 233,190 174,920
	TOTAL RESOURCES EXPENDED	176,835	-	35,380	22,652 234,867 175,843

5 STAFF COSTS/PCC EXPENSES

During the year the PCC employed a Church Manager and engaged the services of organists. Neither received £50,000 p.a. or more for their services. The church manager was paid £11,633 for his services, and £436 was contributed to his pension. The organists were paid £8,080 for their services.

During the year the vicar was reimbursed travelling and administrative expenses of £798.49.

6 RELATED PARTY TRANSACTIONS

During the year £17,215 was received by way of donations from members of the PCC. A member of the PCC, a professional musician, was paid £100 for playing the piano for the community lunch and for those attending the "Stay & Play". No expenses have been paid to any member of the PCC, except for clergy expenses disclosed in note 5.

7 FIXED ASSETS FOR USE BY THE PCC

		TOTAL ASSETS			
		Freehold land and buildings £	Fixtures and Fittings £	Other church equipment £	2022 £
Tangible fixed assets					
Actual / Deemed Cost	At 1 January 2022	643,196	27,654	7,829	678,679
	Correction	-	-	-	-
	Additions	-	-	10,774	10,774
	At 31 December 2022	643,196	27,654	18,603	689,453
Depreciation	At 1 January 2021	-	18,898	7,829	26,727
	Charge for the year	-	1,844	2,693	4,537
	At 31 December 2021	-	20,742	10,522	31,264
Net Book Value	At 31 December 2021	643,196	8,756	-	651,952
	At 31 December 2022	643,196	6,912	8,081	658,189

The freehold land and buildings comprise the church hall at York Rise. For accounting purposes the hall is valued at cost (taken as the insurance valuation of the cost of rebuilding, valued for insurance purposes at 31 December 1998 at £580,000, together with the cost of structural alterations made in 2011). The additions to church equipment consisted of a dishwasher (£2,724), a laptop computer (£1,479), a defibrillator (£1,259) and a photocopier (£5,312).

8 DEBTORS

		Unrestricted funds	Restricted funds		TOTAL FUNDS	
		General funds	Designated funds		2022	2021
		£	Church hall £	£	£	£
Brookfield Press Debtors	400	-	-	-	400	210
HM Revenue & Customs	881	-	-	357	1,238	1,608
GB News	-	-	-	-	-	1,000
York Rise Nursery School	-	-	-	-	-	5,014
Wildwood Nature School Ltd	-	-	1,667	-	1,667	-
Anais Crane and Sam	-	-	-	-	-	-
Hackwood (hall flat 3)	-	-	308	-	308	488
Deidre, Rashid and Soumiya	-	-	-	-	-	-
Rettali (hall flat 1)	-	-	-	-	-	450
	1,281	-	1,975	357	3,613	8,770

9 CURRENT LIABILITIES

		Unrestricted funds	Restricted funds		TOTAL FUNDS	
		General funds	Designated funds		2022	2021
		£	Church hall £	£	£	£
British Gas	4,645	-	280	-	4,925	3,577
Sarah Parfitt	700	-	-	-	700	200
Fr Damien Mason	310	-	-	60	370	1,201
Charles Farris Ltd	1,720	-	-	-	1,720	1,962
David Terry	950	-	-	-	950	955
Dee Retali	-	-	150	-	150	-
Hayes & Finch	-	-	-	-	-	302
Nicholson & Co Ltd	10	-	-	-	10	535
London Diocesan Fund	448	-	-	-	448	-
New Journal Enterprises	-	-	-	-	-	150
Canon UK Ltd	5,312	-	-	-	5,312	-
	14,095	-	430	60	14,585	8,883

10 ANALYSIS OF NET ASSETS BY FUND

TOTAL FUNDS						
Unrestricted funds				Restricted funds		
	General funds	Designated funds			2022	2021
	£	Church Music	Church hall		£	£
	£	£	£	£		
Fixed Assets for Church use	588,081	-	70,108	-	658,189	651,952
Current Assets						
Funds on deposit with Central Board of Finance	3,057	6,445	55,658	4,953	70,113	69,203
Bank deposits	5,652	-	19,724	9,810	35,186	44,286
Petty cash	100	-	-	-	100	266
	8,809	6,445	75,382	14,763	105,399	113,755
Debtors	1,281	-	1,975	357	3,613	8,770
	10,090	6,445	77,357	15,120	109,012	122,525
Current Liabilities	(14,095)	-	(430)	(60)	(14,585)	(8,883)
Net Current Assets	(4,005)	6,445	76,927	15,060	94,427	113,642
Liabilities falling due after one year	-	-	-	-	-	-
Fund Balance	584,076	6,445	147,035	15,060	752,616	765,594

11 GRANTS

The parish of St Mary Brookfield is a beneficiary of annual grants from the St Pancras Church Lands Trust, a Charitable Trust established by Act of Parliament in 1816. This grant may only be used for the maintenance of the church fabric and the maintenance of worship in the parish, and not for general parochial purposes. The amounts received and paid have therefore been included in Restricted Funds in the Statement of Financial Activities. Full details of the funds received from this trust, and payments from that fund are given in the Churchwardens' Account on page 11. The parish also received grants from the Highgate Newtown Community Centre and the diocese of London, in each case towards energy costs.

	2022 £	2021 £
St Pancras Church Lands Trust	12,000	12,000
The National Lottery Fund Community Fund	-	9,984
The Highgate Newtown Community Centre: grant	2,000	-
London Diocese	2,641	-
	16,641	21,984

12 TRADING INCOME

	2022 £	2021 £
Brookfield Press	2,120	1,090
Votive candles	365	500
Refreshments	27	10
Books and cards	-	19
Stay and play	2,230	1,595
MIND Camden	2,740	-
Fee for use of church and churchyard	6,448	3,375
Total	13,929	6,589

13 RENTAL AND LETTING INCOME

	2022 £	2021 £
Nursery School rent	23,118	40,000
Wildwood Nature School Ltd	26,147	-
Lettings	2,090	1,705
Flat 1 rent	21,600	21,600
Flat 2 rent	17,880	14,668
Flat 3 rent	16,480	13,633
	107,315	91,606

14 FUND-RAISING EVENTS

	General funds	Restricted fund	2022	2021
	£	£	£	£
Candles for All Souls	210	-	210	140
Barbeque	-	-	-	215
Just giving appeal	-	814	814	-
100 club	1,130	-	1,130	-
	<u>1,340</u>	<u>814</u>	<u>2,154</u>	<u>355</u>

15 CHARITABLE GIVING

2022

The following payments were made to charity during 2022 from restricted funds:

UNHCR (appeal for Ukraine)	405
Save the children	35
	<u>440</u>

A further payment of £50 was made to the Anglican Shrine in Walsingham from general funds

16 2021 COMPARATIVES BY FUND

	Unrestricted funds	Designated funds		Restricted funds	2021
	General funds	Church Music	Church hall		
	£	£	£	£	£
INCOME AND ENDOWMENTS					
Donations and legacies	64,592	-	-	28,362	92,954
Other trading activities	6,944	-	96,765	-	103,709
Investment income	3	3	29	3	38
Church activities	621	-	-	-	621
TOTAL INCOME AND ENDOWMENTS	72,160	3	96,794	28,365	197,322
EXPENDITURE					
Costs of raising funds	923	-	-	-	923
Church activities	121,420	-	31,044	22,456	174,920
TOTAL EXPENDITURE	122,343	-	31,044	22,456	175,843
NET MOVEMENT IN FUNDS	(50,183)	3	65,750	5,909	21,479

Notes to the Financial Statements
For the year ended 31 December 2022

Statement of Financial Activities for Restricted Funds

	Elsie Huxley Music Fund	Vestments fund and altar frontals	Flower Funds and Christmas decorations	Church wall and extension fund	Cold Weather shelter Fund	Charities Funds	Energy Fund	Community Lunch Fund	Church wardens' fund	Total 2022
	£	£	£	£	£	£	£	£	£	£
INCOMING RESOURCES										
<i>Voluntary Income</i>										
Collections	-	-	124	-	1,114	344	-	-	-	1,582
Gift Aid Small Donations Scheme	-	-	-	-	212	-	-	-	-	212
Sundry donations	-	10	820	-	475	-	-	-	-	1,305
Gift Aid	-	2	205	-	119	-	-	-	-	326
Income Tax Recoverable	-	-	715	-	726	96	-	-	-	1,537
Other donations	-	12	1,740	-	1,320	96	-	-	-	3,168
	-	12	1,864	-	2,646	440	-	-	-	4,962
Grants	-	-	-	-	-	-	4,641	-	12,000	16,641
<i>Activities for generating funds</i>										
Fund raising	-	-	-	-	814	-	-	-	-	814
Sundry income	-	-	-	-	-	-	-	-	-	-
<i>Income from Investments</i>										
Interest on funds with CBF	36	-	-	39	-	-	-	-	-	75
Total Incoming Resources	36	12	1,864	39	3,460	440	4,641	-	12,000	22,492
Resources expended										
Charitable activities										
<i>Charitable giving (see note 15)</i>	-	-	-	-	-	440	-	-	-	440
<i>Cold weather shelter</i>	-	-	-	-	69	-	-	-	-	69
<i>Presentation</i>	-	-	-	-	-	-	-	-	-	-
<i>Professional fees for church wall and extension project</i>	-	-	-	-	-	-	-	-	-	-
<i>Church costs</i>	-	-	-	-	-	-	-	-	-	-
Sundry costs related to community lunch	-	-	-	-	-	-	-	898	-	898
<i>Maintenance of fabric</i>	-	-	-	-	-	-	-	576	-	576
Church maintenance	-	-	-	-	-	-	-	3,511	-	3,511
Utilities	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	4,087	-	4,087
<i>Maintenance of worship</i>	-	-	-	-	-	-	-	-	-	-
Music	800	-	-	-	-	-	-	-	12,360	13,160
Purchase of music	-	-	-	-	-	-	-	-	-	-
Organists	-	-	-	-	-	-	-	-	-	-
Upkeep of services	-	2,329	1,669	-	-	-	-	-	-	3,998
	800	2,329	1,669	-	-	-	-	-	12,360	17,158
<i>Depreciation</i>	-	-	-	-	-	-	-	-	-	-
Total resources expended	800	2,329	1,669	-	69	440	-	4,985	12,360	22,652
Net incoming (outgoing) resources	(764)	(2,317)	195	39	3,391	-	4,641	(4,985)	(360)	(160)
Balances brought forward	3,263	2,317	-	2,979	1,245	-	-	4,985	431	15,220
Balances carried forward	2,499	-	195	3,018	4,636	-	4,641	-	71	15,060

Statement of Financial Activities for Restricted Funds: Comparatives for 2021

	Elsie Huxley Music Fund	Vestments fund and altar frontals	Flower Funds and Christmas decorations	Church wall and extension fund	Cold Weather shelter Fund	Charities Funds	Computer fund	Community Lunch Fund	Crucifix Fund	Church wardens' fund	Total 2021
	£	£	£	£	£	£				£	£
INCOMING RESOURCES											
<i>Voluntary Income</i>											
Collections	-	-	-	-	234	-	-	-	-	-	234
Gift Aid Small Donations Scheme	-	-	-	-	-	-	-	-	-	-	-
Sundry donations	-	-	-	-	-	-	-	-	-	-	-
Gift Aid	519	1,550	843	-	40	102	-	-	1,350	-	4,404
Income Tax Recoverable	130	387	211	-	10	26	-	-	337	-	1,100
Other donations	-	380	175	19	-	65	-	-	-	-	639
	649	2,317	1,229	19	50	193	-	-	1,687	-	6,144
	649	2,317	1,229	19	284	193	-	-	1,687	-	6,378
Grants	-	-	-	-	-	-	-	9,984	-	12,000	21,984
<i>Activities for generating funds</i>											
Fund raising	-	-	-	-	-	-	-	-	-	-	-
Sundry income	-	-	-	-	-	-	-	-	-	-	-
<i>Income from Investments</i>											
Interest on funds with CBF	2	-	-	1	-	-	-	-	-	-	3
Total Incoming Resources	651	2,317	1,229	20	284	193	-	9,984	1,687	12,000	28,365
Resources expended											
<i>Charitable activities</i>											
Charitable giving (see note 15)	-	-	-	-	1,000	241	-	4,000	-	-	5,241
Cold weather shelter	-	-	-	-	-	-	-	-	-	-	-
Presentation	-	-	-	-	-	-	-	-	-	-	-
Professional fees for church wall and extension project	-	-	-	-	-	-	-	-	-	-	-
Church costs	-	-	-	-	-	-	-	-	-	-	-
Sundry costs related to community lunch	-	-	-	-	-	-	-	999	-	-	999
Maintenance of fabric	-	-	-	-	-	-	-	-	-	-	-
Church maintenance	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-
Maintenance of worship	-	-	-	-	-	-	-	-	-	12,010	13,055
Music	1,045	-	-	-	-	-	-	-	-	-	-
Purchase of music	-	-	-	-	-	-	-	-	-	-	-
Organists	-	-	-	-	-	-	-	-	-	-	-
Crucifix	-	-	-	-	-	-	-	-	1,687	-	1,687
Upkeep of services	-	-	1,317	-	-	-	-	-	-	-	1,317
	1,045	-	1,317	-	-	-	-	-	1,687	12,010	16,059
Depreciation	-	-	-	-	-	-	157	-	-	-	157
Total resources expended	1,045	-	1,317	-	1,000	241	157	4,999	1,687	12,010	22,455
Net incoming (outgoing) resources	(394)	2,317	(88)	20	(716)	(48)	(157)	4,985	-	(10)	5,910
Balances brought forward	3,657	-	88	2,959	1,961	48	157	-	-	441	9,310
Balances carried forward	3,263	2,317	-	2,979	1,245	-	-	4,985	-	431	15,220

Accounts

ECCLESIASTICAL PARISH OF ST MARY BROOKFIELD



FINANCIAL STATEMENTS

OF

THE PAROCHIAL CHURCH COUNCIL
REGISTERED CHARITY NO. 1136821

FOR THE YEAR ENDED
31 DECEMBER 2021

Incumbent:

Fr Damien Mason
The Vicarage
85, Dartmouth Park Road
London NW5 1SL

Bank:

HSBC PLC
31 Holborn Circus
London
EC1N 2HR

Independent Examiner:

Heather Cheesman FCA
Chichester Accounting Ltd

ANNUAL REPORT

Administrative Information

St Mary Brookfield is part of the Diocese of London. The correspondence address is The Vicarage, 85 Dartmouth Park Road, London NW5 1SL. The Parochial Church Council (PCC) is a registered charity (no 1136821).

PCC members who have served from 1st January 2021 until the date of this report are:

Incumbent:

Fr Damien Mason (Chair)

Wardens:

Peter Dann

Ian MacGregor

Representatives on the Deanery Synod

Bill Saunders **DIED 18 DEC 2021, RIP**

Lucy Boyd (from 11 Oct 2020)

Elected Members

Oliver Butt

Nicholas Bethune (Vice Chair)

Ruth Godwin

Nicola Pittam OBE (Treasurer)

Denise Sealy

Mark Williams

Thomas Loyn

Noel Casey

William Johnson

Lydia Kember

Structure, governance and management

Members of the PCC are either ex officio by virtue of being Churchwardens, or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules.

The PCC operates through the Standing Committee, a committee required by law. The Standing Committee has power to transact the business of the PCC between its meetings, subject to any directions given by the Council.

The full PCC met 6 times during the year. We continue to be a body that is involved in the governance of the church with responsibilities shared out amongst members. The PCC support the vicar in his work and ministry and have an important role in ensuring we represent our diverse congregation.

Aim and Purposes

St Mary's Brookfield PCC is responsible for co-operating with the incumbent, Fr Damien Mason, in promoting the Christian faith and the whole ministry of the Church, pastoral, evangelistic, social and ecumenical in the ecclesiastical parish of St Mary Brookfield. It

also has maintenance responsibilities for the Church, and the Church Hall at York Rise.

Objectives and activities

The PCC is committed to enabling as many people as possible to worship at St Mary's and to become part of the church community. Our services put faith into practice through prayer and Scripture, music and sacrament.

When planning our activities for the year, we have considered the Charity Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. In particular, we try to enable people to live out their faith as part of our church community through:

- Worship and prayer; learning about the gospel; developing their knowledge of and trust in Jesus;
- Provision of pastoral care for people living in the parish;
- Reaching out to the wider community and partnering with local organisations.

Achievements and performance

Electoral Roll

There are 64 names entered on the Roll.

Review of the year

2021 continued to be another testing and difficult time for our community and parish as we tried to keep going throughout various lockdowns and restrictions. As we discovered new ways of reaching out and worshipping in different ways, we recognised that although so much had changed, our vision for the church remained the same. Our Mission Action Plan *Vision 2025* reminds us that we should be active in the renewal in the life of our congregation and parish. The five areas of transformation and growth identified in our Mission Action Plan are set out below:

♦ **Worship**

Worship lies at the centre of our life as a parish on Sundays and weekdays. We have one Sunday Solemn Mass and a said Low Mass on most weekdays. Our average adult Sunday attendance in 2021 was 45, and 8 children. We continued up until August 2021 live-streaming Solemn Mass on Sundays on the parish Facebook page for those who were shielding from Covid-19 and unable to make it to church.

We complied with all Covid-19 restrictions placed on churches. We managed to keep our building open every day of the week for the whole year.

Our Music has been strengthened by more regular singers who help lead worship on

Sundays and at major solemnities and feasts throughout the year. Our organist and choir play an important role in maintaining high standards that appropriately support the liturgy and worship. The high quality of choral singing attracts people to worship in St Mary's and is a key feature of what we do.

◆ Discipleship & Faith

There were 3 Confirmations and 6 Baptisms in 2021. We have continued to adapt and change in terms of teaching. We are ably supported by our Lay Reader who leads on Study Groups and various ways of sharing the faith. We held 3 study groups (online and in-person).

Pub Sunday is a regular monthly meeting for fellowship following Sunday Mass. We regularly have between 20-30 people attend.

Communication in the parish is maintained via the weekly parish email newsletter. Contact was also maintained via telephone, and by visiting, particularly for those who were isolated and staying at home especially at the beginning of 2021.

◆ Young People

Our Sunday provision for children was enhanced during 2021. We now regularly see between 8 and 12 children on a Sunday morning. We take seriously our aim to nurture children to be disciples in their own right as we seek to encourage them in faith and engage them with Scripture and allow them to contribute to worship as they play their part as children of God. Our Sunday School leaders have enthusiastically and consistently been creative in helping our young people grow through engaging and imaginative ways.

◆ Transforming Community

Our weekday *Community Café* now runs three days a week seeing around 30 people at each lunch. These sessions were enhanced at the end of 2021 with a National Lottery Grant, which we are using to help towards providing music and activities for those who attend, and improving the facilities for the *Community Café*.

All Aboard: stay & play for under 5's now runs four days a week and we see around 100 children over the course of the week.

Both of these outreach projects continue to be run in partnership with Highgate Newtown Community Partners, a relationship that has been fruitful throughout the year.

During the year we started a peer support group in partnership with MIND Camden, focusing on mental health and wellness. This is a group of 10-15 people who meet weekly and have a short discussion session. This group is drawn from

members of our congregation and people from the local community.

We continued to the C4WS winter shelter in the changed circumstances forced by the pandemic.

◆ Transforming our Building

We completed the first set of plans for the works that take into account the need to make major repairs to our building alongside the need to improve our facilities and accessibility. Work on this has been slower than we would have liked, but the effects of the pandemic have reduced the time we were able to spend on taking our proposals forward to the Diocese and other amenity societies etc.

We continued with our programme of caring and improving the ornaments and fabric of the church. A new altar frontal was purchased, the sanctuary light was repaired and refurbished, and a number of candlesticks were refurbished in 2021.

The Church Hall continues to be a major source of income for the parish, but it also continues to need regular improvements. This income allows us to fund much of our work at St Mary's.

Risk Management

The PCC noted that continuing expenditure on church and hall maintenance would need to be carefully monitored to ensure that the parish could still meet and if possible increase payments to the Common Fund of the Diocese. The church is dependent on the rents received from the church hall. If one or more of the flats are left vacant for a significant period of time, or if the nursery is prevented from opening, the church's income would be severely affected. It was noted that, the restrictions in place to meet the Covid-19 pandemic in 2021 had only affected weekend lettings at the church hall, and income from the church, through loss of concerts, fund raising income and collections. Continuation of Coronavirus restrictions continued to affect the church income in 2021, but so far income from the church hall has been sufficient to cover this. The church also still has sufficient reserves to enable us to keep operating in the event that the situation deteriorates.

Concerning statutory and legal requirements, the church continued to insure with Ecclesiastical Insurers which provides cover for the most significant high impact risks identified by the PCC.

The PCC also continually monitors the condition of our buildings to ensure that all users of both the church and the hall remain at minimal risk.

The process of identifying the major risks to which the church is exposed, as identified by the PCC, continues. The PCC is committed to continuing this review of risks identified, and to making sure that the systems established to mitigate those risks are improved, where necessary.

Safeguarding

St Mary's takes safeguarding seriously in the context of our belief that we are all unique, valued, and made in God's image. We have formally adopted our own safeguarding policy in line with that of the Diocese of London and the national church. Lydia Kember is our Children's champion. Bill Saunders acted as designated Church Safeguarding Officer for most of the year, Bill Saunders, but sadly died at the end of 2021. Bill worked very hard in our church and we are grateful for all he did for St Mary's. Following his death, Noel Casey was appointed Church Safeguarding Officer at the beginning of 2022.

Reserves policy

At the end of the year, the PCC had cash reserves of £113,755 (2020: £90,390), of which £15,653 (2020: £9,096) were held on restricted funds and not available for general purposes of the charity.

The church requires significant reserves to ensure that it is able to finance any maintenance required to the Church and church hall buildings, and to meet its liabilities as they fall due. At the end of 2021, the church's reserves had increased by £21,479, reversing the loss of £18,205 made in 2020. The church has sufficient funds in the Church Hall fund: £71,343 (2020: £66,082)) to cover maintenance needs and other liabilities.

In addition, the PCC holds cash reserves on the general fund: £20,399 at 31 December 2021 (£8,854 at 31 December 2020)) as a safeguard against unforeseen expenditure needs. It can call on the church hall account where this is insufficient. The level of the reserves is decided by reference both to identified building and maintenance requirements, and to the PCC's experience. The level of reserves is reviewed annually.

Financial review

Planned giving received during 2020 decreased by 0.08% on the previous year. Total voluntary income increased by 64.6% and total income increased by 19.8%.

£175,843 (2020: £182,872) was spent during the year, including the contribution of £58,025 (2020: £58,025) to the diocesan Common Fund. The net result for the year was a surplus of £21,479 (2020: a loss of £18,205).

The PCC has agreed to the diocese's request that common fund contributions for 2022 should, if possible, be increased. Accordingly, the parish will contribute £60,000 to the Common Fund for 2022.

Plans for future periods

We are positive about the next year and look forward to the challenges ahead. In these uncertain times we must remain rooted and grounded in our belief that the one who calls us is faithful and good and will provide all that we need. As we move into 2022 we hope to build on the things we have learned during the last two difficult years and press on with *Vision 2025*.

For the past few years we have started to make decent progress in our wish to become a centre for our parish and community. I am confident that we will continue to develop and grow in the year ahead.

[Damien Mason]

Fr Damien Mason

Independent Examiner's Report to the PCC of St Mary's Brookfield

I report on the accounts of the PCC for the year ended 31 December 2021, which are set out on pages 6 - 15, following an examination carried out in accordance with section 145 of the Charities Act 2011 ("the Act").

Respective responsibilities of trustees and examiner

As members of the PCC, you are responsible for the preparation of the accounts. You consider that an audit is not required for this year under section 144(2) of the Act and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

- (1) which gives me reasonable cause to

believe that in any material respect the requirements

- to keep accounting records in accordance with section 130 of the Act; and
- to prepare accounts which accord with the accounting records and comply with the requirements of the Act,

have not been met; or

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

[Heather Cheesman]

Heather Cheesman FCA
104 Stockbridge Road
Chichester
West Sussex
PO19 8QP

[24 February 2022]

Parochial Church Council of St Mary Brookfield

STATEMENT OF FINANCIAL ACTIVITIES

For the year ending 31 December 2021

		Unrestricted Funds	Designated Funds			Restricted Funds	TOTAL FUNDS	
	Notes		Music Memorial fund	Church Fund	Hall		2021	2020
		£	£	£		£	£	£
INCOME								
<i>Donations and legacies</i>	3(a)	64,592	-	-	-	28,362	92,954	56,453
<i>Trading activities</i>	3(b)	6,944	-	96,765	-	-	103,709	107,875
<i>Investment income</i>	3(c)	3	3	29	3	3	38	305
<i>Church activities</i>	3(d)	621	-	-	-	-	621	33
<i>Other income</i>	3(e)	-	-	-	-	-	-	-
TOTAL INCOMING RESOURCES		72,160	3	96,794		28,365	197,322	164,666
EXPENDITURE								
<i>Costs of raising funds</i>	4(a)	923	-	-	-	-	923	900
<i>Church activities</i>	4(b)	121,420	-	31,044	22,456		174,920	181,971
TOTAL EXPENDITURE		(122,343)	-	(31,044)		(22,456)	(175,843)	(182,871)
NET MOVEMENT IN FUNDS		(50,183)	3	65,750		5,909	21,479	(18,205)
TRANSFER OF FUNDS		60,000		(60,000)				
RECONCILIATION OF FUNDS								
BALANCES BROUGHT FORWARD AT 1 JANUARY 2021		586,103	6,358	142,343	9,311		744,115	762,320
BALANCES CARRIED FORWARD AT 31 DECEMBER 2021		595,920	6,361	148,093	15,220		765,594	744,115

The notes on pages 9 - 15 form part of these accounts.

Parochial Church Council of St Mary Brookfield

BALANCE SHEET At 31 December 2021

	Note	2021 £	2020 £
FIXED ASSETS			
Tangible fixed assets	7	651,952	654,077
CURRENT ASSETS			
Debtors	8	8,770	5,713
Central Board of Finance deposits		69,203	69,167
Cash at bank and in hand		44,552	21,223
		122,525	96,103
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	9	(8,883)	(6,065)
Net current assets		113,642	90,038
Total assets less current liabilities		765,594	744,115
TOTAL NET ASSETS		765,594	744,115
FUNDS	10		
Unrestricted:			
General funds		595,920	586,103
Music Memorial Fund		6,361	6,358
Church hall designated fund		148,093	142,343
		750,374	734,804
Restricted funds		15,220	9,311
		765,594	744,115

Approved by the Parochial Church Council on 24th February 2022 and signed
on its behalf by:

[Peter Dann]

[Ian MacGregor]

Peter Dann (Churchwarden)

Ian MacGregor (Churchwarden)

[Nicola Pittam]

Ms Nicola Pittam (Treasurer)

The notes on pages 9 - 15 form part of these accounts.

Parochial Church Council of St Mary Brookfield

Notes to the Financial Statements For the year ended 31 December 2021

1. THE BASIS OF ACCOUNTING

The Financial Statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities SORP 2015 (Financial Reporting Standard 102).

The financial statements have been prepared under the historic cost convention except for investments, which are shown at market value. The Church Hall is valued at cost, taken as the insurance estimated value of rebuilding in 1998, and the cost of structural alterations made in 2011. The Accounts have been prepared on an accrual basis.

2. ACCOUNTING POLICIES

Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted. There are three designated funds: the Church Hall designated fund, and the Music Memorial Fund. Money earned by the Church Hall is accounted for in the Church Hall Fund. The maintenance of the church hall is the first charge on that fund. Any surpluses on the fund may be transferred to the general fund to finance the work of the parish.

The Church also has the following restricted funds: the Churchwardens' Fund (see further note 11, and page 13); the Elsie Huxley Music Fund, set up in memory of Elsie Huxley, which contributes to the costs of music; the Charities fund, into which moneys donated to charity through the church are paid. The other restricted funds include the Organ Fund to which donations are made to contribute to the cost of the organ, the Vestments Fund, for the purchase of vestments, the Cold Weather Shelter fund, for donations towards the church's expenses as a participant in the Camden Churches Cold Weather Scheme, the Hall fund, the Community Lunch Fund, for costs associated with the Community Lunch hosted by the Church, and a Church Wall fund, for donations to the cost of repairs to the church walls.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law.

Income

Collections are recognized when received by or on behalf of the PCC. Planned Giving receivable under Gift Aid is recognised only when received. Income tax recoverable on Gift Aid donations is recognized at the end of the financial year.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain. Funds raised by the fete, bazaar and similar events are accounted for gross.

Rental income from the letting of church premises is recognised when the rental is due.

Expenditure

Grants and donations are accounted for when paid over. The parish contribution to the diocese common fund (the parish share) is accounted for when paid. Any parish share unpaid at 31 December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the Balance Sheet. Insurance payments are accounted for when paid.

Fixed assets

Consecrated property and movable church furnishings

Consecrated and beneficed property of any kind is excluded from the accounts by s.10(2) of the Charities Act 2011. Movable church furnishings held by the Vicar and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's Inventory which can be inspected (at any reasonable time). For inalienable property acquired prior to 2003 there is insufficient cost information available and therefore such assets are not valued in the accounts.

All expenditure incurred in the year on consecrated or beneficed buildings, individual items under £1,500 or on the repair of movable church furnishings acquired before 1 January 2013 is written off when incurred.

Other property, fixtures, fittings and office equipment.

Equipment used within the church premises is depreciated on a straight-line basis over 4 years. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired. No depreciation is charged on the church hall as the currently estimated residual value of the hall (discounted for monetary inflation since their capitalisation) is not less than their carrying value and the remaining useful life of these assets currently exceeds 50 years, so that any depreciation charges would be immaterial. If the carrying value of the buildings looks greater than their current value on this basis, an impairment review would be carried out and any resultant loss included in expenditure for the year. Fixtures and fittings within the church hall are depreciated on a straight-line basis over 15 years.

Current assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable. Short-term deposits include cash held on deposit with the CBF Church of England Funds or at the bank.

Notes to the Financial Statements
For the year ended 31 December 2021

3 INCOMING RESOURCES

TOTAL FUNDS

	Unrestricted funds	Designated funds		Restricted funds	2021		2020
	General funds	Church music	Church hall				
	£	£	£	£	£	£	£
Incoming resources from generated funds							
3(a) Voluntary Income							
Planned giving:							
Gift Aid Donations	23,685	-	-	-	23,685	23,380	
Income tax recoverable	5,924	-	-	-	5,924	5,845	
Other planned giving	1,478	-	-	-	1,478	2,128	
	31,087	-	-	-	31,087	31,353	
Collections	2,699	-	-	234	2,933	1,722	
Gift Aid Small Donations Scheme	1,004	-	-	-	1,004	481	
Sundry donations							
Gift Aid	22,451	-	-	4,404	26,855	4,699	
Income tax recoverable	5,613	-	-	1,101	6,714	1,175	
Other donations	1,738	-	-	639	2,377	3,023	
	29,802	-	-	6,144	35,946	8,897	
Grants (see further note 11)	-	-	-	21,984	21,984	14,000	
Legacy	-	-	-	-	-	-	
	64,592	-	-	28,362	92,954	56,453	
3(b) Activities for generating funds							
Trading income (see further note 12)	6,589	-	-	-	6,589	2,568	
Rental and letting income (see note 13)	-	-	91,606	-	91,606	98,037	
Fund-raising activities (see note 14)	355	-	-	-	355	825	
Sundry income							
Miscellaneous	-	-	-	-	-	1,762	
Utilities payments	-	-	5,159	-	5,159	4,682	
	6,944	-	96,765	-	103,709	107,875	
3(c) Income from investments							
Interest on funds with Central Board of Finance	1	3	29	3	36	305	
Interest from Inland Revenue	2	-	-	-	2	0	
	3	3	29	3	38	305	
3(d) Incoming resources from charitable activities							
Parish Magazine	-	-	-	-	-	-	
Bible Reading Fellowship notes	-	-	-	-	-	20	
Fees	621	-	-	-	621	13	
	621	-	-	-	621	33	
3(e) Other ordinary incoming resources							
Insurance claims	-	-	-	-	-	-	
TOTAL INCOMING RESOURCES	72,160	3	96,794	28,365	197,322	164,666	

Notes to the Financial Statements
For the year ended 31 December 2021

		TOTAL FUNDS					
		Unrestricted funds	Designated funds		Restricted funds	2021	2020
		General funds	Church music	Church hall			
		£	£	£	£	£	£
4	EXPENDITURE						
	Costs of generating funds						
4(a)	Costs of raising funds						
	Costs of stewardship	74	-	-	-	74	-
	Costs of fundraising	205	-	-	-	205	579
	Advertising	644	-	-	-	644	321
		923	-	-	-	923	900
4(b)	Church activities						
	Charitable giving (see further note 15)	-	-	-	5,241	5,241	152
	Ministry						
	Diocesan Fund	58,025	-	-	-	58,025	58,025
	Clergy expenses	802	-	-	-	802	906
	Vicarage telephone	968	-	-	-	968	895
	Hospitality	1,020	-	-	-	1,020	151
	Cold Weather Shelter	-	-	-	-	-	954
	Study material	255	-	-	-	255	-
	Ministry to children	380	-	-	-	380	485
	Website	250	-	-	-	250	250
	Sundry costs	1,834	-	1,701	999	4,534	2,086
	Computer equipment and software	152	-	-	-	152	-
	office supplies	743	-	-	-	743	438
	Presentation	131	-	-	-	131	550
	Printing	1,614	-	-	-	1,614	1,013
		66,174	-	1,701	999	68,874	65,752
	Vicarage costs						
	Vicarage maintenance	395	-	-	-	395	1,192
	Vicarage utilities	302	-	-	-	302	289
		697	-	-	-	697	1,481
	Church and Hall costs						
	Maintenance	9,583	-	10,609	-	20,192	20,063
	utilities	9,390	-	7,043	-	16,433	9,534
	Insurance	6,590	-	2,197	-	8,787	8,513
	Major works	-	-	-	-	-	7,076
	Professional fees re proposed major works	1,734	-	-	-	1,734	18,316
	Professional fees	-	-	971	-	971	2,268
	Church and hall manger's costs	8,499	-	2,833	-	11,332	10,238
	Church hall legal and admin costs	590	-	3,846	-	4,436	2,468
		36,386	-	27,499	-	63,885	78,475
	Upkeep of services						
	Music costs	2,302	-	-	13,055	15,357	11,759
	Organists	7,580	-	-	-	7,580	6,290
	Repair & refurbishment of candles etc	1,882	-	-	-	1,882	6,173
	New crucifix	31	-	-	1,687	1,718	-
	Purchase of altar frontals	2,330	-	-	-	2,330	3,814
	Other service costs	3,114	-	-	1,317	4,431	5,050
		17,239	-	-	16,059	33,298	33,086
	Movable furnishings and equipment						
	Depreciation	124	-	1,844	157	2,125	2,125
		124	-	1,844	157	2,125	2,125
	Governance costs						
	Independent examination	800	-	-	-	800	900
	Total expenditure on charitable activities	121,420	-	31,044	22,456	174,920	181,972
	TOTAL RESOURCES EXPENDED	122,343	-	31,044	22,456	175,843	182,872

5 STAFF COSTS/PCC EXPENSES

During the year the PCC employed a Hall Manager and engaged the services of organists. Neither received £50,000 p.a. or more for their services. The hall manager was paid £11,015 for his services, and £317 was contributed to his pension. The organists were paid £7,580 for their services.

During the year the vicar was reimbursed travelling, telephone and administrative expenses of £802.

6 RELATED PARTY TRANSACTIONS

During the year £19,180 was received by way of donations from members of the PCC. No expenses have been paid to any member of the PCC, except for clergy expenses disclosed in note 5.

Notes to the Financial Statements
For the year ended 31 December 2021

7 FIXED ASSETS FOR USE BY THE PCC

		TOTAL ASSETS			
		Freehold land and buildings	Fixtures and fittings	Other church equipment	2021
		£	£	£	£
Tangible fixed assets					
Actual / Deemed Cost	At 1 January 2021	643,196	27,654	7,828	678,678
	Correction	-	-	-	-
	Additions	-	-	-	-
	At 31 December 2021	643,196	27,654	7,828	678,678
Depreciation	At 1 January 2021	-	17,054	7,547	24,601
	Charge for the year	-	1,844	281	2,125
	At 31 December 2021	-	18,898	7,828	26,726
Net Book Value	At 31 December 2020	643,196	10,600	281	654,077
	At 31 December 2021	643,196	8,756	-	651,952

The freehold land and buildings comprise the church hall at York Rise. For accounting purposes the hall is valued at cost (taken as the insurance valuation of the cost of rebuilding, valued for insurance purposes at 31 December 1998 at £580,000, together with the cost of structural alterations made in 2011).

8 DEBTORS

	Unrestricted funds		Restricted funds		TOTAL FUNDS	
	General funds		Designated funds		2021	2020
			Church hall			
	£		£	£	£	£
Fr Damien	-	-	-	-	-	120
Brookfield Press Debtors	210	-	-	-	210	630
Inland Revenue	1,608	-	-	-	1,608	1,454
GB News	1,000	-	-	-	1,000	-
York Rise Nursery School	-	-	5,014	-	5,014	2,107
Anais Crane and Sam	-	-	-	-	-	-
Hackwood (hall flat 3)	-	-	488	-	488	152
Deidre, Rashid and Soumiya	-	-	-	-	-	-
Rettali (hall flat 1)	-	-	450	-	450	1,250
	2,818	-	5,952	-	8,770	5,713

9 CURRENT LIABILITIES

	Unrestricted funds		Restricted funds		TOTAL FUNDS	
	General funds		Designated funds		2021	2020
			Church hall			
	£		£	£	£	£
British Gas	2,519	-	1,058	-	3,577	1,576
Sarah Parfitt	-	-	-	200	200	-
Fr Damien Mason	874	-	96	232	1,202	631
Charles Farris Ltd	1,962	-	-	-	1,962	-
David Terry	955	-	-	-	955	-
Hayes & Finch	302	-	-	-	302	-
Nicholson & Co Ltd	535	-	-	-	535	-
New Journal Enterprises	150	-	-	-	150	-
Ben Williams	-	-	-	-	-	130
London Diocesan Fund (fees due)	-	-	-	-	-	398
Castle Water	-	-	-	-	-	-
London Lease Plan Ltd	-	-	-	-	-	450
QODA	-	-	-	-	-	2,880
	7,297	-	1,154	432	8,883	6,065

Notes to the Financial Statements
For the year ended 31 December 2021

10 ANALYSIS OF NET ASSETS BY FUND

	Unrestricted funds			Restricted funds	TOTAL FUNDS	
	General funds	Designated funds			2021	2020
		Church Music	Church hall			
	£	£	£	£	£	£
Fixed Assets for Church use	580,000	-	71,952	-	651,952	654,077
Current Assets						
Funds on deposit with Central Board of Finance	2,227	6,361	54,936	5,679	69,203	69,167
Bank deposits	17,906	-	16,407	9,973	44,286	21,221
Petty cash	266	-	-	-	266	2
	20,399	6,361	71,343	15,652	113,755	90,390
Debtors	2,818	-	5,952	-	8,770	5,713
	23,217	6,361	77,295	15,652	122,525	96,103
Current Liabilities	(7,297)	-	(1,154)	(432)	(8,883)	(6,065)
Net Current Assets	15,920	6,361	76,141	15,220	113,642	90,038
Liabilities falling due after one year	-	-	-	-	-	-
Fund Balance	595,920	6,361	148,093	15,220	765,594	744,115

11 GRANTS

The parish of St Mary Brookfield is a beneficiary of annual grants from the St Pancras Church Lands Trust, a Charitable Trust established by Act of Parliament in 1816. This grant may only be used for the maintenance of the church fabric and the maintenance of worship in the parish, and not for general parochial purposes. The amounts received and paid have therefore been included in Restricted Funds in the Statement of Financial Activities. Full details of the funds received from this trust, and payments from that fund are given in the Churchwardens' Account on page 11. The parish also received a grant from the National Lottery Fund Community Fund towards the Wellbeing Community Lunch.

	2021 £	2020 £
St Pancras Church Lands Trust	12,000	14,000
The National Lottery Fund Community Fund	9,984	-
	21,984	14,000

12 TRADING INCOME

	2021 £	2020 £
Brookfield Press	1,090	910
Votive candles	500	225
Refreshments	10	29
Books and cards	19	46
Stay and play	1,595	218
Fee for use of church and churchyard	3,375	1,140
Total	6,589	2,568

13 RENTAL AND LETTING INCOME

	2021 £	2020 £
Nursery School rent	40,000	40,000
Lettings	1,705	2,438
Flat 1 rent	21,600	21,400
Flat 2 rent	14,668	18,000
Flat 3 rent	13,633	16,200
	91,606	98,038

Notes to the Financial Statements
For the year ended 31 December 2021

14 FUND-RAISING EVENTS

	General funds	Restricted fund	2021	2020
	£	£	£	£
Candles for All Souls	140	-	140	-
Barbeque	215	-	215	-
Burns' Night	-	-	-	456
Collection of coins	-	-	-	75
100 club	-	-	-	294
	355	-	355	825

15 CHARITABLE GIVING

2021

The following payments were made to charity during 2021 from restricted funds:

Highgate Newtown Community Centre (in connection with the well being community lunch)	4,000
Save the children	55
London Diocesan Fund (for work in Mozambique and Angola)	186
C4WS (for the Cold Weather Shelter)	1,000
	5,241

16 2020 COMPARATIVES BY FUND

	Unrestricted funds	Designated funds		Restricted funds	2020
	General funds	Church Music	Church hall		
	£	£	£	£	£
INCOME AND ENDOWMENTS					
Donations and legacies	40,444	-	-	16,009	56,453
Other trading activities	3,574	-	103,770	531	107,875
Investment income	6	25	219	55	305
Other Income	33	-	-	-	33
TOTAL INCOME AND ENDOWMENTS	44,057	25	103,989	16,595	164,666
EXPENDITURE					
Costs of raising funds	900	-	-	-	900
Church activities	115,683	-	38,508	27,780	181,971
TOTAL EXPENDITURE	116,583	-	38,508	27,780	182,871
NET MOVEMENT IN FUNDS	(72,526)	25	65,481	(11,185)	(18,205)

Notes to the Financial Statements
For the year ended 31 December 2021

Statement of Financial Activities for Restricted Funds

	Elsie Huxley Music Fund	Vestments fund and altar frontals	Flower Funds and Christmas decorations	Church wall and extension fund	Cold Weather shelter Fund	Charities Funds	Computer fund	Community Lunch Fund	Crucifix Fund	Church wardens' fund	Total 2021
	£	£	£	£	£	£				£	£
INCOMING RESOURCES											
<i>Voluntary Income</i>											
Collections	-	-	-	-	234	-	-	-	-	-	234
Gift Aid Small Donations Scheme	-	-	-	-	-	-	-	-	-	-	-
Sundry donations	-	-	-	-	-	-	-	-	-	-	-
Gift Aid	519	1,550	843	-	40	102	-	-	1,350	-	4,404
Income Tax Recoverable	130	387	211	-	10	26	-	-	337	-	1,101
Other donations	-	380	175	19	-	65	-	-	-	-	639
	649	2,317	1,229	19	50	193	-	-	1,687	-	6,144
	649	2,317	1,229	19	284	193	-	-	1,687	-	6,378
Grants	-	-	-	-	-	-	-	9,984	-	12,000	21,984
<i>Activities for generating funds</i>											
Fund raising	-	-	-	-	-	-	-	-	-	-	-
Sundry income	-	-	-	-	-	-	-	-	-	-	-
<i>Income from Investments</i>											
Interest on funds with CBF	2	-	-	1	-	-	-	-	-	-	3
Total Incoming Resources	651	2,317	1,229	20	284	193	-	9,984	1,687	12,000	28,365
Resources expended											
Charitable activities											
Charitable giving (see note 15)	-	-	-	-	1,000	241	-	4,000	-	-	5,241
Cold weather shelter	-	-	-	-	-	-	-	-	-	-	-
Presentation	-	-	-	-	-	-	-	-	-	-	-
Professional fees for church wall and extension project	-	-	-	-	-	-	-	-	-	-	-
Church costs	-	-	-	-	-	-	-	-	-	-	-
Sundry costs related to community lunch	-	-	-	-	-	-	-	999	-	-	999
Maintenance of fabric	-	-	-	-	-	-	-	-	-	-	-
Church maintenance	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-
Maintenance of worship	-	-	-	-	-	-	-	-	-	-	-
Music	1,045	-	-	-	-	-	-	-	-	12,010	13,055
Purchase of music	-	-	-	-	-	-	-	-	-	-	-
Organists	-	-	-	-	-	-	-	-	-	-	-
Crucifix	-	-	-	-	-	-	-	-	1,687	-	1,687
Upkeep of services	-	-	1,317	-	-	-	-	-	-	-	1,317
	1,045	-	1,317	-	-	-	-	-	1,687	12,010	16,059
Depreciation	-	-	-	-	-	-	157	-	-	-	157
Total resources expended	1,045	-	1,317	-	1,000	241	157	4,999	1,687	12,010	22,456
Net incoming (outgoing) resources	(394)	2,317	(88)	20	(716)	(48)	(157)	4,985	-	(10)	5,909
Balances brought forward	3,657	-	88	2,959	1,961	48	157	-	-	441	9,311
Balances carried forward	3,263	2,317	0	2,979	1,245	0	-	4,985	-	431	15,220

Statement of Financial Activities for Restricted Funds: Comparatives for 2020

	<i>Elsie Huxley Music Fund</i>	<i>Vestments fund</i>	<i>Flower Funds and Christmas decorations</i>	<i>Church wall and extension fund</i>	<i>Cold Weather shelter Fund</i>	<i>Charities Funds</i>	<i>Computer fund</i>	<i>Presentation Fund</i>	<i>Church wardens' fund</i>	<i>Total 2020</i>
	£	£	£	£	£	£			£	£
INCOMING RESOURCES										
<i>Voluntary Income</i>										
<i>Collections</i>	-	-	-	-	-	-	-	-	-	-
<i>Gift Aid Small Donations Scheme</i>	-	-	-	-	-	-	-	-	-	-
<i>Sundry donations</i>	-	-	-	-	-	-	-	-	-	-
<i>Gift Aid</i>	-	420.00	350.00	-	25.00	-	-	-	-	795.00
<i>Income Tax Recoverable</i>	-	105.00	87.50	-	6.25	-	-	-	-	198.75
<i>Other donations</i>	-	-	98.26	33.58	481.36	152.06	-	250.00	-	1,015.26
	-	525.00	535.76	33.58	512.61	152.06	-	250.00	-	2,009.01
	-	525.00	535.76	33.58	512.61	152.06	-	250.00	-	2,009.01
<i>Grants</i>	-	-	-	-	-	-	-	-	14,000.00	14,000.00
<i>Activities for generating funds</i>										
<i>Fund raising</i>	-	-	-	74.57	456.50	-	-	-	-	531.07
<i>Sundry income</i>	-	-	-	-	-	-	-	-	-	-
<i>Income from Investments</i>										
<i>Interest on funds with CBF</i>	14.47	-	-	-	40.29	-	-	-	-	54.76
Total Incoming Resources	14.47	525.00	535.76	108.15	1,009.40	152.06	-	250.00	14,000.00	16,594.84
Resources expended										
<i>Charitable activities</i>										
<i>Charitable giving (see note 15)</i>	-	-	-	-	-	152.06	-	-	-	152.06
<i>Cold weather shelter</i>	-	-	-	-	953.53	-	-	-	-	953.53
<i>Presentation</i>	-	-	-	-	-	-	-	250.00	-	250.00
<i>Professional fees for church wall and extension project</i>	-	-	-	11,039.66	-	-	-	-	-	11,039.66
<i>Church costs</i>	-	-	-	-	-	-	-	-	-	-
<i>Maintenance of fabric</i>	-	-	-	-	-	-	-	-	-	-
<i>Church maintenance</i>	-	-	-	-	-	-	-	-	-	-
<i>Utilities</i>	-	-	-	-	-	-	-	-	-	-
<i>Insurance</i>	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
<i>Maintenance of worship</i>	-	-	-	-	-	-	-	-	11,230.00	11,230.00
<i>Music</i>	-	-	-	-	-	-	-	-	-	-
<i>Purchase of music</i>	529.18	-	-	-	-	-	-	-	-	529.18
<i>Organists</i>	-	-	-	-	-	-	-	-	-	-
<i>Upkeep of services</i>	-	555.05	448.26	-	-	-	-	-	2,340.66	3,343.97
	529.18	555.05	448.26	-	-	-	-	-	13,570.66	15,103.15
<i>Depreciation</i>	-	-	-	-	-	-	281.10	-	-	281.10
Total resources expended	529.18	555.05	448.26	11,039.66	953.53	152.06	281.10	250.00	13,570.66	27,779.50
Net incoming (outgoing) resources	(514.71)	(30.05)	87.50	(10,931.51)	55.87	-	(281.10)	-	429.34	(11,184.66)
<i>Balances brought forward</i>	4,170.80	30.05	-	13,891.85	1,906.25	48.00	437.80	-	12.34	20,497.09
Balances carried forward	3,656.09	0.00	87.50	2,960.34	1,962.12	48.00	156.70	-	441.68	9,312.43

Accounts

ECCLESIASTICAL PARISH OF ST MARY BROOKFIELD



FINANCIAL STATEMENTS

OF

THE PAROCHIAL CHURCH COUNCIL
REGISTERED CHARITY NO. 1136821

FOR THE YEAR ENDED
31 DECEMBER 2020

Incumbent:

Fr Damien Mason
The Vicarage
85, Dartmouth Park Road
London NW5 1SL

Bank:

HSBC PLC
31 Holborn Circus
London
EC1N 2HR

Independent Examiner:

Heather Cheesman FCA
Chichester Accounting Ltd

ANNUAL REPORT

Administrative Information

St Mary Brookfield is part of the Diocese of London. The correspondence address is The Vicarage, 85 Dartmouth Park Road, London NW5 1SL. The Parochial Church Council (PCC) is a registered charity (no 1136821).

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

Incumbent:

Fr Damien Mason (Chair)

Wardens:

Peter Dann

Ian MacGregor

Representatives on the Deanery Synod

Bill Saunders

Lucy Boyd (from 11 Oct 2020)

Elected Members

Oliver Butt

Nicholas Bethune (Vice Chair)

Ruth Godwin

Nicola Pittam OBE (Treasurer)

Calvin Robinson (until 11 Oct 2020)

Denise Sealy

Mark Williams

Thomas Loyn (from 11 Oct 2020)

Noel Casey (from 11 Oct 2020)

William Johnson (from 11 Oct 2020)

Lydia Kember (from 11 Oct 2020)

Structure, governance and management

Members of the PCC are either ex officio by virtue of being Churchwardens, or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules.

The PCC operates through the Standing Committee, a committee required by law. The Standing Committee has power to transact the business of the PCC between its meetings, subject to any directions given by the Council.

Aim and Purposes

St Mary's Brookfield PCC is responsible for co-operating with the incumbent, Fr Damien Mason, in promoting the Christian faith and the whole ministry of the Church, pastoral, evangelistic, social and ecumenical in the ecclesiastical parish of St Mary Brookfield. It also has maintenance responsibilities for the Church, and the Church Hall at York Rise.

Objectives and activities

The PCC is committed to enabling as many people as possible to worship at St Mary's and to become part of the church community. Our services put faith into practice through prayer

and Scripture, music and sacrament.

When planning our activities for the year, we have considered the Charity Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. In particular, we try to enable people to live out their faith as part of our church community through:

- Worship and prayer; learning about the gospel; developing their knowledge of and trust in Jesus;
- Provision of pastoral care for people living in the parish;
- Reaching out to the wider community and partnering with local organisations.

Achievements and performance

Electoral Roll

There are 63 names entered on the Roll.

Review of the year

At the beginning of 2020 we were all set to begin work on our Mission Action Plan (MAP) which we worked on and adopted in 2019. Although the year started off well, we quickly realized 2020 would be a year like no other with COVID-19 and all the restrictions that were put in place to ensure people were safe.

This year has been an extremely difficult year for many in our community and parish, but we have been able to push forward with our MAP and our set goals, continuing with work already begun, and taking on new projects and activities to respond to the various needs of our parish during the pandemic.

Our MAP *Vision 2025* seeks renewal in the life of our congregation and parish focusing on five areas of transformation and growth:

- ◆ Worship
- ◆ Discipleship & Faith
- ◆ Young People
- ◆ Transforming Community
- ◆ Transforming our Building

Worship lies at the centre of our life as a parish on Sundays and weekdays. Our average adult Sunday attendance before public worship was prohibited was 51, and 8 children. During the first lockdown period, we started livestreaming our Sunday service, and weekday services, on Facebook. We regularly had up to 30 people accessing our livestream Sunday and weekday Masses with larger numbers viewing later in the week. Holy Week and most of Easter was livestreamed from the vicarage when the Diocese decided priests should no longer enter

their churches. We objected strongly to these restrictions, but complied. It proved possible to transform one room into a chapel for livestreaming, and the services broadcast were much appreciated.

We have managed to keep in touch with parishioners via the weekly parish email newsletter, and through printed materials sent out to those who are not online. The ministry team have been in contact via telephone, and when possible, by visiting, those who are particularly isolated and staying at home. Following Mass on Sundays, during the first lockdown we held *Zoom Coffee* where parishioners could meet together to chat together. We have also held an online book club later on in the year reading Rowan Williams' *Being Disciples*. During these difficult times these groups have provided a good way for the people to check in with one another and stay connected.

When churches were permitted to reopen for individual prayer in June, we decided to keep the church open every day for individual prayer. This has been maintained and we intend to continue to keep our doors open as much as possible. Following the reopening of public worship in July, we introduced measures in church to ensure social distancing, and to keep members of the congregation safe, and numbers were starting to recover to former levels at the end of the year, though many of our congregation are shielding. Attendance over Christmas services despite the situation was good. Our Christmas Carol Service remains the most popular service of the year. To ensure social distancing as well as getting as many people in as safely as possible, we took the decision to do two ticketed carol services. In total 118 adults and 21 children attended, in spite of the introduction of further restrictions the day before.

One of the biggest success stories of 2020 was the appointment of Mr David Terry as Organist & Director of Music. David comes with lots of experience in church music. With David's arrival we have quickly developed a small group of singers who provide music for services of a high and consistent standard. We hope to strengthen this aspect of our church life over the next few years as we believe having good liturgical music is an area for growth and part of our missional identity. The choir have been involved in the livestreaming of services and have been instrumental in supporting our necessary online activity during the pandemic.

At the beginning of the year we attracted a decent number of bookings from choirs and orchestras, who normally contribute financially

through rentals, however, most of our regular bookings have had to cancel which has meant a loss of income.

Once again, we hosted the Cold Weather Shelter for three months, on Friday nights from January to March in 2020. Bill Saunders continued to lead on this as coordinator. The costs (£954) for food and laundry were funded primarily through donations. An average of 16 homeless people were accommodated and provided with food on each night. As ever, the response of the parish with helpers has been encouraging, with groups of people volunteering for the various tasks needed to make the shelter run smoothly. The Shelter also attracts volunteers who are not members of the congregation, and thus serves as a useful line of outreach.

Fund raising events included a Burns Night Supper held in the Dartmouth Arms (York Rise), we raised £456. for the Shelter. This was a very successful event, raising awareness of our work in the parish and community. The Summer Fair and a Christmas Bazaar could not be held due to coronavirus restrictions. Needless to say this has not helped parish finances.

2020 saw the first year anniversaries of two projects, *All Aboard* for under 5s and *Lunch at St Mary's*; a weekly community lunch for members of our community and beyond. Both of these groups are church activities with Fr Damien helping lead and volunteers from our congregation. Before the first lockdown *All Aboard* was attracting up to 25-30 children with parents and carers. *Lunch at St Mary's* can be between 30-40 people. Both are temporarily in abeyance, due to the pandemic, but we look forward to restarting them in 2021, when it becomes possible, and increasing their frequency. These projects are run in partnership with Highgate Newtown Community Centre (HNCC). Our joint response to the pandemic has been to run a local foodbank and a meals-on-wheels service. This has been a real joint effort with local organisations working together to address the needs raised by social isolation, the elderly and infirm having to stay at home, and the rise in poverty locally as people face redundancy and reduced work. St Mary's also hosted a series of events organized by HNCC over the 12 days of Christmas for isolated members of the community.

The Church Hall continues to be a major source of income for the parish, but it also continues to need regular improvements. The drainage at the back of the hall was improved, and both the flooring and the electric wiring at flat 2 were renovated. The church's title to the hall has been registered, and a draft lease has been drawn up

for the nursery. We are confident that this will be signed during 2021.

The PCC continued to work throughout 2020 on our building work project with our architect, Ian Angus of Carden & Godfrey. Extensive discussions have taken place as we considered our various needs and hopes for St Mary's and how these might be solved architecturally, whilst addressing the necessary wall repairs in the chancel and in other part of the building. We have now reached the end of the initial process and have some drawings and proposals to take to the DAC and funders in due course.

The full PCC met 6 times during the year: twice in person, and 4 times on zoom. We continue to be a body that is involved in the governance of the church with responsibilities shared out amongst members. The PCC support the vicar in his work and ministry and have an important role in ensuring we represent our diverse congregation. At our last APCM welcomed four new members to the PCC.

Risk Management

The PCC noted that continuing expenditure on church and hall maintenance would need to be carefully monitored to ensure that the parish could still meet and if possible increase payments to the Common Fund of the Diocese. The church is dependent on the rents received from the church hall. If one or more of the flats are left vacant for a significant period of time, or if the nursery is prevented from opening, the church's income would be severely affected. It was noted that, so far, the restrictions in place to meet the Covid-19 pandemic had only affected weekend lettings at the church hall, and income from the church, through loss of concerts, fund raising income and collections. Continuation of Coronavirus restrictions will continue to affect the church income in 2021, but, on the evidence of 2020, income from the church hall will be sufficient to cover this. The church also still has sufficient reserves to enable us to keep operating in the event that the situation deteriorates.

Concerning statutory and legal requirements, the church continued to insure with Ecclesiastical Insurers which provides cover for the most significant high impact risks identified by the PCC.

The PCC also continually monitors the condition of our buildings to ensure that all users of both the church and the hall remain at minimal risk.

The process of identifying the major risks to which the church is exposed, as identified by the PCC, continues. The PCC is committed to continuing this review of risks identified, and to making sure that the systems established to

mitigate those risks are improved, where necessary

Safeguarding

St Mary's takes safeguarding seriously in the context of our belief that we are all unique, valued, and made in God's image. We have formally adopted our own safeguarding policy in line with that of the Diocese of London and the national church. There is a designated Church Safeguarding Officer, Bill Saunders and Children's Champion, Calvin Robinson.

Reserves policy

At the end of the year, the PCC had cash reserves of £90,390 (2019: £106,139), of which £9,096 (2019: £20,934) were held on restricted funds and not available for general purposes of the charity.

The church requires significant reserves to ensure that it is able to finance any maintenance required to the Church and church hall buildings, and to meet its liabilities as they fall due. In consequence of the Coronavirus restrictions during 2020, the church's reserves have been reduced by £18,325. However, the church still has the funds in the Church Hall fund (£66,082 (2019: £77,079)) to cover maintenance needs and other liabilities.

In addition, the PCC holds cash reserves on the general fund (£8,854 at 31 December 2020 (£3,605 at 31 December 2019)) as a safeguard against unforeseen expenditure needs. It can call on the church hall account where this is insufficient. The level of the reserves is decided by reference both to identified building and maintenance requirements, and to the PCC's experience. It may be necessary to draw on the reserves in both the Church hall fund and on general funds to cover expenditure during the Covid-19 pandemic, until the church's income recovers. The level of reserves is reviewed annually.

Financial review

Planned giving received during 2020 decreased by 9.7% on the previous year. Total voluntary income decreased by 13.4% and total income increased by 2.6%.

£182,871 (2019: £154,021) was spent during the year, including the contribution of £58,025 (2019: £58,025) to the diocesan Common Fund. The net result for the year was a loss of £18,205 (2019: a surplus of £6,520).

The PCC has agreed to the diocese's request that common fund contributions for 2021 should be maintained at the same level as for 2020. Accordingly, the parish will contribute £58,025 to the Common Fund for 2021.

Plans for future periods

As we move into 2021, we are hopeful that St Mary's is ready to meet the challenges that lie ahead. COVID-19 has set some of our plans back for *Vision 2025*, however we push forward as much as we can. We hope to make significant progress regarding our building work. We will continue to work with the local community partner HNCC, strengthening and building upon the work we are currently doing, and continue to attract new and young people to St Mary's through our worship and witness. We are excited about the year ahead and all that God will do among us.

As we seek to live lives marked by the life, death and resurrection of Jesus Christ we want to honour all that has gone before and affirm our "yes" to what will be in the coming years as we work towards *Vision 2025*. We recognise the need to build on the signs of encouragement that we have shared in together. We must become a people who are ready to welcome and meet the Lord Jesus in everything we do, in one another and in the community we seek to serve. And, however small we are, we need to live out our faith ever more intensely as we witness to Christ in an attractive, welcoming, and life-affirming way.

[Damien Mason]

Fr Damien Mason

Independent Examiner's Report to the PCC of St Mary's Brookfield

I report on the accounts of the PCC for the year ended 31 December 2020, which are set out on pages 6 - 15, following an examination carried out in accordance with section 145 of the Charities Act 2011 ("the Act").

Respective responsibilities of trustees and examiner

As members of the PCC, you are responsible for the preparation of the accounts. You consider that an audit is not required for this year under section 144(2) of the Act and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

- (1) which gives me reasonable cause to

believe that in any material respect the requirements

- to keep accounting records in accordance with section 130 of the Act; and
- to prepare accounts which accord with the accounting records and comply with the requirements of the Act,

have not been met; or

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

[Heather Cheesman]

Heather Cheesman FCA
104 Stockbridge Road
Chichester
West Sussex
PO19 8QP

10th March 2021

Parochial Church Council of St Mary Brookfield

STATEMENT OF FINANCIAL ACTIVITIES

For the year ending 31 December 2020

		Unrestricted Funds	Designated Funds			Restricted Funds	TOTAL FUNDS 2020	2019
	Notes		Music Memorial fund	Church Fund	Hall			
		£	£	£	£	£	£	£
INCOME								
Donations and legacies	3(a)	40,444	-	-	-	16,009	56,453	65,184
Trading activities	3(b)	3,574	-	103,770		531	107,875	93,966
Investment income	3(c)	6	25	219		55	305	537
Church activities	3(d)	33	-	-		-	33	854
Other income	3(e)	-	-	-		-	-	-
TOTAL INCOMING RESOURCES		44,057	25	103,989		16,595	164,666	160,541
EXPENDITURE								
Costs of raising funds	4(a)	900	-	-		-	900	1,547
Church activities	4(b)	115,683	-	38,508		27,780	181,971	152,474
TOTAL EXPENDITURE		(116,583)	-	(38,508)		(27,780)	(182,871)	(154,021)
NET MOVEMENT IN FUNDS		(72,526)	25	65,481		(11,185)	(18,205)	6,520
TRANSFER OF FUNDS		75,000		(75,000)				
RECONCILIATION OF FUNDS								
BALANCES BROUGHT FORWARD AT 1 JANUARY 2020		583,629	6,333	151,862		20,496	762,320	755,800
BALANCES CARRIED FORWARD AT 31 DECEMBER 2020		586,103	6,358	142,343		9,311	744,115	762,320

The notes on pages 9 - 15 form part of these accounts.

Parochial Church Council of St Mary Brookfield

BALANCE SHEET At 31 December 2020

	Note	2020	2019
		£	£
FIXED ASSETS			
Tangible fixed assets	7	654,077	655,640
CURRENT ASSETS			
Debtors	8	5,713	3,743
Central Board of Finance deposits		69,167	68,862
Cash at bank and in hand		21,223	37,276
		96,103	109,881
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	9	(6,065)	(3,201)
Net current assets		90,038	106,680
Total assets less current liabilities		744,115	762,320
TOTAL NET ASSETS		744,115	762,320
FUNDS	10		
Unrestricted:			
General funds		586,103	583,629
Music Memorial Fund		6,358	6,333
Church hall designated fund		142,343	151,862
		734,804	741,824
Restricted funds		9,311	20,496
		744,115	762,320

Approved by the Parochial Church Council by correspondence by 22nd April 2021 and signed on its behalf by:

[Peter Dann]

[Ian MacGregor]

Peter Dann (Churchwarden)

Ian MacGregor (Churchwarden)

[Nicola Pittam]

Ms Nicola Pittam (Treasurer)

The notes on pages 9 - 15 form part of these accounts.

Parochial Church Council of St Mary Brookfield

Notes to the Financial Statements For the year ended 31 December 2020

1. THE BASIS OF ACCOUNTING

The Financial Statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities SORP 2015 (Financial Reporting Standard 102).

The financial statements have been prepared under the historic cost convention except for investments, which are shown at market value. The Church Hall is valued at cost, taken as the insurance estimated value of rebuilding in 1998, and the cost of structural alterations made in 2011. The Accounts have been prepared on an accrual basis.

2. ACCOUNTING POLICIES

Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted. There are three designated funds: the Church Hall designated fund, the Church Maintenance Fund (created by the re-designation of the Church Roof fund after the major work to the Church Roof was finished) and the Music Memorial Fund. Money earned by the Church Hall is accounted for in the Church Hall Fund. The maintenance of the church hall is the first charge on that fund. Any surpluses on the fund may be transferred to the general fund to finance the work of the parish.

The Church also has the following restricted funds: the Churchwardens' Fund (see further note 11, and page 13); the Elsie Huxley Music Fund, set up in memory of Elsie Huxley, which contributes to the costs of music; the Charities fund, into which moneys donated to charity through the church are paid. The other restricted funds include the Organ Fund to which donations are made to contribute to the cost of the organ, the Vestments Fund, for the purchase of vestments, the Cold Weather Shelter fund, for donations towards the church's expenses as a participant in the Camden Churches Cold Weather Scheme, the Hall fund, and a Church Wall fund, for donations to the cost of repairs to the church walls. In 2019, there was also the Walsingham Fund (into which payments towards the costs of pilgrimage to Walsingham were received).

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law.

Income

Collections are recognized when received by or on behalf of the PCC. Planned Giving receivable under Gift Aid is recognised only when received. Income tax recoverable on Gift Aid donations is recognized at the end of the financial year.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain. Funds raised by the fete, bazaar and similar events are accounted for gross.

Rental income from the letting of church premises is recognised when the rental is due.

Expenditure

Grants and donations are accounted for when paid over. The parish contribution to the diocese common fund (the parish share) is accounted for when paid. Any parish share unpaid at 31 December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the Balance Sheet. Insurance payments are accounted for when paid.

Fixed assets

Consecrated property and movable church furnishings

Consecrated and beneficed property of any kind is excluded from the accounts by s.10(2) of the Charities Act 2011. Movable church furnishings held by the Vicar and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's Inventory which can be inspected (at any reasonable time). For inalienable property acquired prior to 2003 there is insufficient cost information available and therefore such assets are not valued in the accounts.

All expenditure incurred in the year on consecrated or beneficed buildings, individual items under £1,500 or on the repair of movable church furnishings acquired before 1 January 2013 is written off when incurred.

Other property, fixtures, fittings and office equipment.

Equipment used within the church premises is depreciated on a straight-line basis over 4 years. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired. No depreciation is charged on the church hall as the currently estimated residual value of the hall (discounted for monetary inflation since their capitalisation) is not less than their carrying value and the remaining useful life of these assets currently exceeds 50 years, so that any depreciation charges would be immaterial. If the carrying value of the buildings looks greater than their current value on this basis, an impairment review would be carried out and any resultant loss included in expenditure for the year. Fixtures and fittings within the church hall are depreciated on a straight-line basis over 15 years.

Current assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable. Short-term deposits include cash held on deposit with the CBF Church of England Funds or at the bank.

Notes to the Financial Statements
For the year ended 31 December 2020

3 INCOMING RESOURCES

	Unrestricted funds			Restricted funds		TOTAL FUNDS	
	General funds	Designated funds				2020	2019
		Church music	Church hall			£	£
	£	£	£	£			
Incoming resources from generated funds							
3(a) Voluntary Income							
Planned giving:							
Gift Aid Donations	23,380	-	-	-	23,380	25,035	
Income tax recoverable	5,845	-	-	-	5,845	6,259	
Other planned giving	2,128	-	-	-	2,128	3,414	
	31,353	-	-	-	31,353	34,708	
Collections	1,722	-	-	-	1,722	5,191	
Gift Aid Small Donations Scheme	481	-	-	-	481	1,395	
Sundry donations							
Gift Aid	3,904	-	-	795	4,699	5,457	
Income tax recoverable	976	-	-	199	1,175	1,364	
Other donations	2,008	-	-	1,015	3,023	1,439	
	6,888	-	-	2,009	8,897	8,260	
Grants (see further note 11)	-	-	-	14,000	14,000	15,630	
Legacy	-	-	-	-	-	-	
	40,444	-	-	16,009	56,453	65,184	
3(b) Activities for generating funds							
Trading income (see further note 12)	2,568	-	-	-	2,568	5,334	
Rental and letting income (see note 13)	-	-	98,038	-	98,038	82,850	
Fund-raising activities (see note 14)	294	-	-	531	825	3,014	
Sundry income							
Miscellaneous	712	-	1,050	-	1,762	2,185	
Utilities payments	-	-	4,682	-	4,682	583	
	3,574	-	103,770	531	107,875	93,966	
3(c) Income from investments							
Interest on funds with Central Board of Finance	6	25	219	55	305	537	
Interest from Inland Revenue	-	-	-	-	-	-	
	6	25	219	55	305	537	
3(d) Incoming resources from charitable activities							
Parish Magazine	-	-	-	-	-	-	
Bible Reading Fellowship notes	20	-	-	-	20	18	
Fees	13	-	-	-	13	836	
	33	-	-	-	33	854	
3(e) Other ordinary incoming resources							
Insurance claims	-	-	-	-	-	-	
TOTAL INCOMING RESOURCES	44,057	25	103,989	16,595	164,666	160,541	

Notes to the Financial Statements
For the year ended 31 December 2020

		Unrestricted funds	Designated funds		Restricted funds	TOTAL FUNDS	
		General funds				2020	2019
		£	Church music £	Church hall £	£	£	£
4	EXPENDITURE						
	Costs of generating funds						
4(a)	Costs of raising funds						
	Costs of stewardship	-	-	-	-	-	48
	Costs of fundraising	579	-	-	-	579	1,099
	Advertising	321	-	-	-	321	400
		900	-	-	-	900	1,547
4(b)	Church activities						
	Charitable giving	-	-	-	152	152	-
	Ministry						
	Diocesan Fund	58,025	-	-	-	58,025	58,025
	Clergy expenses	906	-	-	-	906	621
	Vicarage telephone	895	-	-	-	895	842
	Hospitality	150	-	-	-	150	960
	Cold Weather Shelter	-	-	-	954	954	961
	Study material	-	-	-	-	-	75
	Ministry to children	485	-	-	-	485	294
	Pilgrimage to Walsingham	-	-	-	-	-	1,780
	Website	250	-	-	-	250	1,700
	Sundry costs	2,086	-	-	-	2,086	1,063
	office supplies	438	-	-	-	438	483
	Presentation	300	-	-	250	550	105
	Printing	1,013	-	-	-	1,013	1,071
		64,548	-	-	1,204	65,752	67,980
	Vicarage costs						
	Vicarage maintenance	1,192	-	-	-	1,192	-
	Vicarage utilities	289	-	-	-	289	282
		1,481	-	-	-	1,481	282
	Church and Hall costs						
	Maintenance	12,303	-	7,759	-	20,062	12,046
	utilities	4,807	-	4,727	-	9,534	10,624
	Insurance	6,385	-	2,128	-	8,513	10,544
	Major works	-	-	7,076	-	7,076	14,933
	Professional fees re proposed major works	7,276	-	-	11,040	18,316	-
	Professional fees	-	-	2,268	-	2,268	5,059
	Caretaker's wages	-	-	10,238	-	10,238	9,600
	Church hall legal and admin costs	-	-	2,468	-	2,468	893
		30,771	-	36,664	11,040	78,475	63,699
	Upkeep of services						
	Music costs	-	-	-	11,759	11,759	7,650
	Organists	6,290	-	-	-	6,290	6,005
	Repair and refurbishment of candles	6,173	-	-	-	6,173	-
	Purchase of altar frontals	3,814	-	-	-	3,814	-
	Other service costs	1,706	-	-	3,344	5,050	3,571
		17,983	-	-	15,103	33,086	17,226
	Movable furnishings and equipment						
	Depreciation	-	-	1,844	281	2,125	2,687
						2,125	2,687
	Governance costs						
	Independent examination	900	-	-	-	900	600
	Total expenditure on charitable activities	115,683	-	38,508	27,780	181,971	152,474
	TOTAL RESOURCES EXPENDED	116,583	-	38,508	27,780	182,871	154,021

5 STAFF COSTS/PCC EXPENSES

The average number of staff employed by the church during the year was 1 (2019:1). During the year the PCC employed one hall manager and engaged the services of organists. The hall manager was paid £10,238 for his services (in 2019, £9,600 was paid to the hall manager). The organists were paid £6,290 for their services (in £2019, the organists were paid £6,005).

During the year the vicar was reimbursed travelling and administrative expenses of £906 (in 2019, the vicar was reimbursed £621 for expenses).

No staff received salaries at a rate of more than £60,000 per annum, and no member of the PCC received employment benefits from the PCC in either the current or the preceding year.

6 RELATED PARTY TRANSACTIONS

During the year £18,137 was received by way of donations from members of the PCC. No expenses have been paid to any member of the PCC, except for clergy expenses disclosed in note 5.

7 FIXED ASSETS FOR USE BY THE PCC

		Freehold land and buildings £	Fixtures and fittings £	Other church equipment £	TOTAL ASSETS 2020 £
Tangible fixed assets					
Actual / Deemed Cost	At 1 January 2020	643,196	27,654	7,266	678,116
	Correction	-	-	562	562
	Additions	-	-	-	-
	At 31 December 2020	643,196	27,654	7,828	678,678
Depreciation	At 1 January 2020	-	15,210	7,266	22,476
	Charge for the year	-	1,844	281	2,125
	At 31 December 2020	-	17,054	7,547	24,601
Net Book Value	At 31 December 2019	643,196	12,444	-	655,640
	At 31 December 2020	643,196	10,600	281	654,077

The freehold land and buildings comprise the church hall at York Rise. For accounting purposes the hall is valued at cost (taken as the insurance valuation of the cost of rebuilding, valued for insurance purposes at 31 December 1998 at £580,000, together with the cost of structural alterations made in 2011).

8 DEBTORS

	Unrestricted funds General funds £	Restricted funds Designated funds Church hall £		TOTAL FUNDS 2020 £	2019 £
Fr Damien	120	-	-	120	-
Brookfield Press Debtors	630	-	-	630	130
Inland Revenue	1,367	-	87	1,454	1,760
York Rise Nursery School	-	2,107	-	2,107	1,653
Agincourt Badminton Club	-	-	-	-	160
Laurier Road Residents Association	-	-	-	-	40
Danielle Rosen (hall flat 3)	-	152	-	152	-
Deidre, Rashid and Soumiya Rettali (hall flat 1)	-	1,250	-	1,250	-
	2,117	-	87	5,713	3,743

9 CURRENT LIABILITIES

	Unrestricted funds funds £	Restricted funds Designated funds Church hall £		2020 £	2019 £
British Gas	1,112	-	464	1,576	1,337
James Hearn	-	-	-	-	707
Fr Damien Mason	602	-	29	631	812
Ben Williams	-	130	-	130	225
London Diocesan Fund (fees due)	398	-	-	398	-
St Joseph's Workshops Ltd	-	-	-	-	41
Castle Water	-	-	-	-	79
London Lease Plan Ltd	-	450	-	450	-
QODA	2,880	-	-	2,880	-
	4,992	-	29	6,065	3,201

10 ANALYSIS OF NET ASSETS BY FUND

					TOTAL FUNDS	
	Unrestricted funds	Designated funds		Restricted funds	2020	2019
	General funds	Church Music	Church hall			
	£	£	£	£	£	£
Fixed Assets for Church use	580,124	-	73,796	157	654,077	655,640
Current Assets						
Funds on deposit with Central Board of Finance	1,867	6,358	54,907	6,035	69,167	68,863
Bank deposits	6,985	-	11,175	3,061	21,221	37,160
Petty cash	2	-	-	-	2	116
	8,854	6,358	66,082	9,096	90,390	106,139
Debtors	2,117	-	3,509	87	5,713	3,743
	10,971	6,358	69,591	9,183	96,103	109,882
Current Liabilities	(4,992)	-	(1,044)	(29)	(6,065)	(3,201)
Net Current Assets	5,979	6,358	68,547	9,154	90,038	106,680
Liabilities falling due after one year	-	-	-	-	-	-
Fund Balance	586,103	6,358	142,343	9,311	744,115	762,320

ANALYSIS OF NET ASSETS BY FUND: COMPARATIVES FOR 2019

					TOTAL FUNDS	
	Unrestricted funds	Designated funds		Restricted funds	2019	2018
	General funds	Church Music	Church hall			
	£	£	£	£	£	£
Fixed Assets for Church use	580,000	-	75,640	-	655,640	658,327
Current Assets						
Funds on deposit with Central Board of Finance	1,360	6,333	48,280	12,889	68,862	78,325
Bank deposits	2,129	-	26,986	8,045	37,160	21,972
Petty cash	116	-	-	-	116	86
	3,605	6,333	75,266	20,934	106,138	100,383
Debtors	1,411	-	1,813	519	3,743	3,715
	5,016	6,333	77,079	21,453	109,881	104,098
Current Liabilities	(1,387)	-	(857)	(957)	(3,201)	(6,625)
Net Current Assets	3,629	6,333	76,222	20,496	106,680	97,473
Liabilities falling due after one year	-	-	-	-	-	-
Fund Balance	583,629	6,333	151,862	20,496	762,320	755,800

11 GRANTS

The parish of St Mary Brookfield is a beneficiary of annual grants from the St Pancras Church Lands Trust, a Charitable Trust established by Act of Parliament in 1816. This grant may only be used for the maintenance of the church fabric and the maintenance of worship in the parish, and not for general parochial purposes. The amounts received and paid have therefore been included in Restricted Funds in the Statement of Financial Activities. Full details of the funds received from this trust, and payments from that fund are given in the Churchwardens' Account on page 11.

	2020 £	2019 £
St Pancras Church Lands Trust	14,000	15,500
		-
	14,000	15,500

Notes to the Financial Statements
For the year ended 31 December 2020

12 TRADING INCOME

	2020 £	2019 £
Brookfield Press	910	510
Votive candles	225	322
Refreshments	29	-
Books and cards	46	48
Stay and play	218	369
Fee for use of church and churchyard	1,140	4,085
Total	2,568	5,334

13 RENTAL AND LETTING INCOME

	2020 £	2019 £
Nursery School rent	40,000	22,149
Lettings	2,438	11,088
Flat 1 rent	21,400	17,500
Flat 2 rent	18,000	18,000
Flat 3 rent	16,200	14,113
	98,038	82,850

14 FUND-RAISING EVENTS

	General funds £	Restricted fund £	2020 £	2019 £
Fete	-	-	-	1,099
Bazaar	-	-	-	1,059
Burns' Night	-	456	456	-
Collection of coins	-	75	75	129
100 club	294	-	294	727
	294	531	825	3,014

15 2019 COMPARATIVES BY FUND

	Unrestricted funds				Restricted funds	2019
	General funds	Designated funds				
		Church Music	Church hall	Church maintenance fund		
	£	£	£	£	£	£
INCOME AND ENDOWMENTS						
Donations and legacies	46,377	-	-	-	18,807	65,184
Other trading activities	8,689	-	83,433	-	1,844	93,966
Investment income	9	48	382	-	98	537
Other Income	854	-	-	-	-	854
TOTAL INCOME AND ENDOWMENTS	55,929	48	83,815	-	20,749	160,541
EXPENDITURE						
Costs of raising funds	1,547	-	-	-	-	1,547
Church activities	101,856	-	31,635	21	18,962	152,474
TOTAL EXPENDITURE	103,403	-	31,635	21	18,962	154,021
NET MOVEMENT IN FUNDS	(47,474)	48	52,180	(21)	1,787	6,520

Parochial Church Council of ST MARY BROOKFIELD

Notes to the Financial Statements
For the year ended 31 December 2020

Statement of Financial Activities for Restricted Funds

	Elsie Huxley Music Fund	Vestments fund	Flower Funds and Christmas decorations	Church wall and extension fund	Cold Weather shelter Fund	Charities Funds	Computer fund	Presentation Fund	Church wardens' fund	Total 2020
	£	£	£	£	£	£			£	£
INCOMING RESOURCES										
<i>Voluntary Income</i>										
Collections	-	-	-	-	-	-	-	-	-	-
Gift Aid Small Donations Scheme	-	-	-	-	-	-	-	-	-	-
Sundry donations	-	-	-	-	-	-	-	-	-	-
Gift Aid	-	420	350	-	25	-	-	-	-	795
Income Tax Recoverable	-	105	88	-	6	-	-	-	-	199
Other donations	-	-	98	34	481	152	-	250	-	1,015
	-	525	536	34	512	152	-	250	-	2,009
	-	525	536	34	512	152	-	250	-	2,009
Grants	-	-	-	-	-	-	-	-	14,000	14,000
<i>Activities for generating funds</i>										
Fund raising	-	-	-	74	457	-	-	-	-	531
Sundry income	-	-	-	-	-	-	-	-	-	-
<i>Income from Investments</i>										
Interest on funds with CBF	15	-	-	-	40	-	-	-	-	55
Total Incoming Resources	15	525	536	108	1,009	152	-	250	14,000	16,595
Resources expended										
Charitable activities										
<i>Charitable giving (see note 15)</i>	-	-	-	-	-	152	-	-	-	152
<i>Cold weather shelter</i>	-	-	-	-	954	-	-	-	-	954
<i>Presentation</i>	-	-	-	-	-	-	-	250	-	250
<i>Professional fees for church wall and extension project</i>	-	-	-	11,040	-	-	-	-	-	11,040
<i>Church costs</i>	-	-	-	-	-	-	-	-	-	-
<i>Maintenance of fabric</i>	-	-	-	-	-	-	-	-	-	-
<i>Church maintenance</i>	-	-	-	-	-	-	-	-	-	-
<i>Utilities</i>	-	-	-	-	-	-	-	-	-	-
<i>Insurance</i>	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
<i>Maintenance of worship</i>	-	-	-	-	-	-	-	-	-	-
<i>Music</i>	-	-	-	-	-	-	-	-	11,230	11,230
<i>Purchase of music</i>	529	-	-	-	-	-	-	-	-	529
<i>Organists</i>	-	-	-	-	-	-	-	-	-	-
<i>Upkeep of services</i>	-	555	448	-	-	-	-	-	2,341	3,344
	529	555	448	-	-	-	-	-	13,571	15,103
<i>Depreciation</i>	-	-	-	-	-	-	281	-	-	281
Total resources expended	529	555	448	11,040	954	152	281	250	13,571	27,780
Net incoming (outgoing) resources	(514)	(30)	88	(10,932)	55	-	(281)	-	429	(11,185)
Balances brought forward	4,171	30	-	13,891	1,906	48	438	-	12	20,496
Balances carried forward	3,657	-	88	2,959	1,961	48	157	-	441	9,311

Statement of Financial Activities for Restricted Funds: Comparatives for 2019

	Elsie Huxley Music Fund	Vestments fund	Organ and Flower Funds	Church wall fund	Cold Weather shelter Fund	Charities Funds	Computer fund	Walsingham Fund	Church wardens' fund	Total 2019
	£	£	£	£	£	£		£	£	£
INCOMING RESOURCES										
<i>Voluntary Income</i>										
Collections	-	-	-	-	587	-	-	-	-	587
Gift Aid Small Donations Scheme	-	-	-	-	134	-	-	-	-	134
Sundry donations	-	-	-	-	-	-	-	-	-	-
Gift Aid	-	-	-	1,500	40	-	-	-	-	1,540
Income Tax Recoverable	-	-	-	375	10	-	-	-	-	385
Other donations	-	-	-	11	650	-	-	-	-	661
	-	-	-	1,886	700	-	-	-	-	2,586
	-	-	-	1,886	1,421	-	-	-	-	3,307
Grants	-	-	-	-	-	-	-	-	15,500	15,500
<i>Activities for generating funds</i>										
Fund raising	-	-	-	129	-	-	-	-	-	129
Sundry income	-	-	-	-	-	-	-	1,715	-	1,715
<i>Income from Investments</i>										
Interest on funds with CBF	28	-	-	70	-	-	-	-	-	98
Total Incoming Resources	28	-	-	2,085	1,421	-	-	1,715	15,500	20,749
Resources expended										
Charitable activities										
<i>Charitable giving</i>	-	-	-	-	-	-	-	-	-	-
<i>Cold weather shelter</i>	-	-	-	-	961	-	-	-	-	961
<i>Pilgrimage</i>	-	-	-	-	-	-	-	1,775	-	1,775
<i>Church costs</i>	-	-	-	-	-	-	-	-	-	-
<i>Maintenance of fabric</i>	-	-	-	-	-	-	-	-	-	-
Church maintenance	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
<i>Maintenance of worship</i>	-	-	-	-	-	-	-	-	-	-
Music	455	-	-	-	-	-	-	-	7,195	7,650
Organists	-	-	-	-	-	-	-	-	5,105	5,105
Upkeep of services	-	-	1	-	-	-	-	-	3,189	3,190
	455	-	1	-	-	-	-	-	15,489	15,945
<i>Depreciation</i>	-	-	-	-	-	-	281	-	-	281
Total resources expended	455	-	1	-	961	-	281	1,775	15,489	18,962
Net incoming (outgoing) resources	(427)	-	(1)	2,085	460	-	(281)	(60)	11	1,787
Balances brought forward	4,598	30	1	11,806	1,446	48	719	60	1	18,709
Balances carried forward	4,171	30	-	13,891	1,906	48	438	-	12	20,496