

**The Parochial Church Council of the Ecclesiastical Parish of  
Brighton, St Peter**

**Financial Statements**

**For the year ended 31 December 2021**



# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BRIGHTON, ST PETER

## LEGAL & ADMINISTRATIVE INFORMATION

---

### **PCC Members**

Revd J Bailey  
Mrs S Brewer  
Revd A Coates  
Mr S Dracott  
Mrs A Egede  
Mrs C Foottit  
Revd H Garratt  
Revd J Gumbel  
K Hancock  
Mr B Jacob  
Mr T Limebear  
Mr C Lomas  
Mrs R Marsden  
Revd A Marshall  
Revd H Milne  
Mrs C Orton  
Mrs H Raiss  
Miss H Roe  
Mr J Sayers  
Mr L Taylor  
Mrs S Taylor  
Miss H Turpin  
Mrs P Turton  
Mr R Verheul  
Mr S Waring  
Miss S White  
Mr C Willis

### **Charity number**

1146642

### **Principal address**

St Peter's Church  
York Place  
Brighton  
East Sussex  
BN1 4GU

### **Auditors**

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

### **Principal bankers**

National Westminster Bank plc  
Pavillion Buildings  
8 - 11 Castle Square  
Brighton  
East Sussex  
BN1 1DP

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BRIGHTON, ST PETER

## CONTENTS

---

	<b>Page</b>
PCC Members Annual report	1
Statement of PCC Members responsibilities	12
Independent auditors' report	13
Statement of financial activities	17
Consolidated balance sheet	18
Charity balance sheet	19
Cash flow Statement	20
Notes to the financial statements	21

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BRIGHTON, ST PETER

## PCC MEMBERS ANNUAL REPORT

---

The PCC members present their report and accounts for the year ended 31<sup>st</sup> December 2021 for the Parochial Church Council of the Ecclesiastical Parish of Brighton, St Peter (Operating under the name of Brighton, St Peter).

The accounts have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the Charities Act 2011 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1<sup>st</sup> January 2015) – (Charities SORP (FRS102)).

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Organisational Structure

The church is a charitable trust registered in the UK with The Charity Commission of England and Wales (registered number 1146642).

St Peter's Parochial Church Council (PCC) has the responsibility of co-ordinating with the incumbent, the Reverend Archie Coates, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PPC members who served during the year were:

Revd J Bailey  
Mrs S Brewer  
Revd A Coates  
Mr S Dracott  
Mrs A Egede  
Mrs C Foottit  
Mr J Foottit  
Revd H Garratt  
Revd J Gumbel  
K Hancock  
Mr B Jacob  
Mrs J Jacob  
Mr D Jonnes  
Mr T Limebear  
Mr C Lomas  
Mr S Luke  
Mrs R Marsden  
Revd A Marshall  
Revd H Milne  
Mr J Mullineux  
Mrs S Nelson  
Mrs C Orton  
Mrs H Raiss  
Miss H Roe  
Mr J Sayers  
Mr L Taylor  
Mrs S Taylor  
Miss H Turpin  
Mrs P Turton  
Mr R Verheul  
Mr S Waring  
Miss S White  
Mr C Willis

# **THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BRIGHTON, ST PETER**

## **PCC MEMBERS ANNUAL REPORT**

---

### **PCC Member Training**

All staff, volunteers and PCC members undergo a formal recruiting and selection process, followed by an induction period that includes any training considered necessary to effectively perform their role. Senior Management of the Church consists of Clergy, whose pay is set via a stipend, the level of which is set by the Diocese, and the management team, whose pay is set by the PCC with reference to appropriate market rates.

### **Risk Management**

The church's operations are wholly reliant upon the members of the congregation continuing to give money and time to support the church's staffing and activities. Should this funding cease the church would be unable to continue to support all its current activities and staffing levels. This risk is managed on behalf of the church by the finance committee which is chaired by Revd Archie Coates. This committee meets monthly and reviews the management accounts of the church and considers what activities and staffing the church is able to commit to and agrees the necessary remedial actions to ensure the church is able to continue its operations. The preparation of the management accounts is overseen by the treasurer of the church, who is a chartered accountant. The church aims to hold a reserve of two months salaries to ensure it is able to meet its staffing commitments.

### **Grant Making**

The charity pays grants in the form of mission giving. The level of mission giving is set at the start of each financial year by the PCC members and is based on the charity's projected income and asset levels.

### **Volunteers**

The church benefit from the dedicated work of a great number of volunteers. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

## **OBJECTIVES AND ACTIVITIES**

The organisation's charitable aims and objectives are set out in its governing document, agreed by the PCC members on 28<sup>th</sup> March 2012. The charity was registered with the Charity Commission on the 28<sup>th</sup> March 2012 (charity number 1146642).

The PCC is committed to the vision statement of the church to play our part in the re-evangelisation of the nation, the revitalisation of the Church and the transformation of society. In accordance with the vision statement, the church aims to meet its objectives through the provision of church services, courses and the instigation of new church plants. Given the diversity of the church's activities, performance is measured on a case-by-case basis.

### **Public Benefit**

In accordance with our duties as stated in section 17(5) of the Charities Act, we have considered the guidance provided by the Charity Commission in regard to public benefit. This public benefit has been demonstrated by the activities undertaken since inception of the charity outlined above.

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BRIGHTON, ST PETER

## PCC MEMBERS ANNUAL REPORT

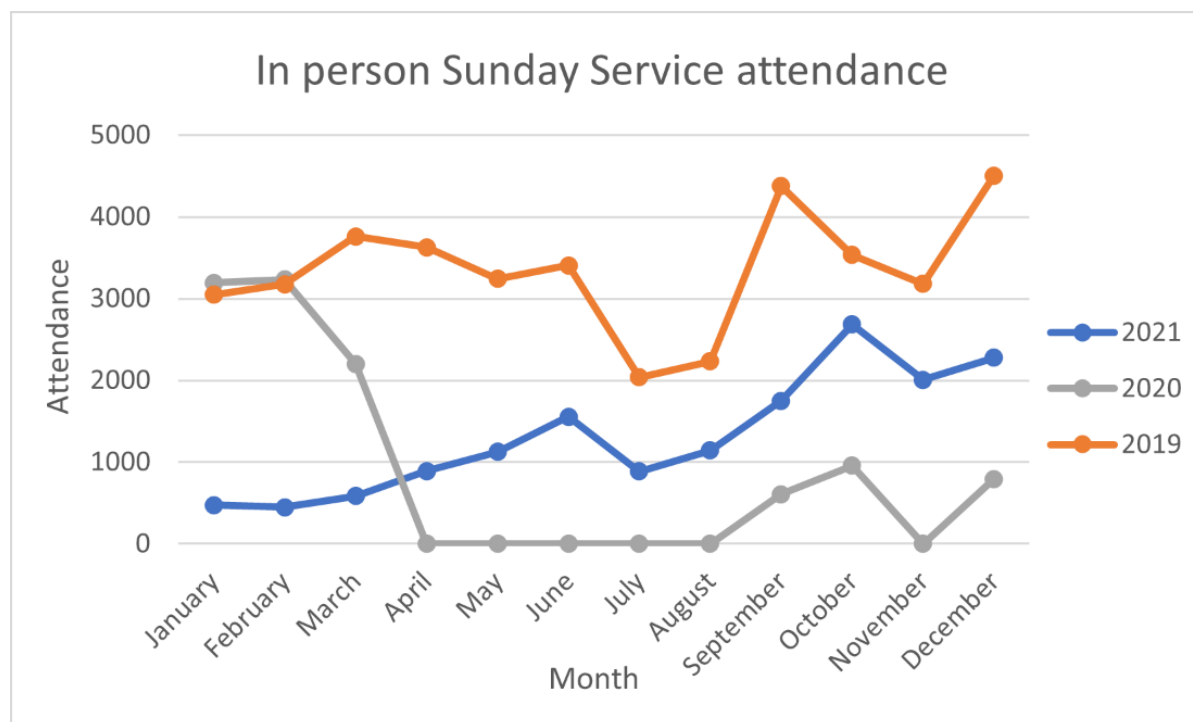
### ACHIEVEMENTS AND PERFORMANCE

#### Services

At the start of the year, under COVID-19 restrictions, we continued to offer Church Online each Sunday morning, streamed live at 10:30am. This included live hosting, pre-recorded worship and talk, and Zoom prayer ministry. This was offered alongside 8am communion, 9:30am Kids Online watch-along and 10:30am and 5pm services, all of which had a maximum 150 pre-booked, socially distanced guests, in accordance with government guidelines. In February, a 6:30pm service was trialled in addition to the 5pm, though this was discontinued shortly afterwards.

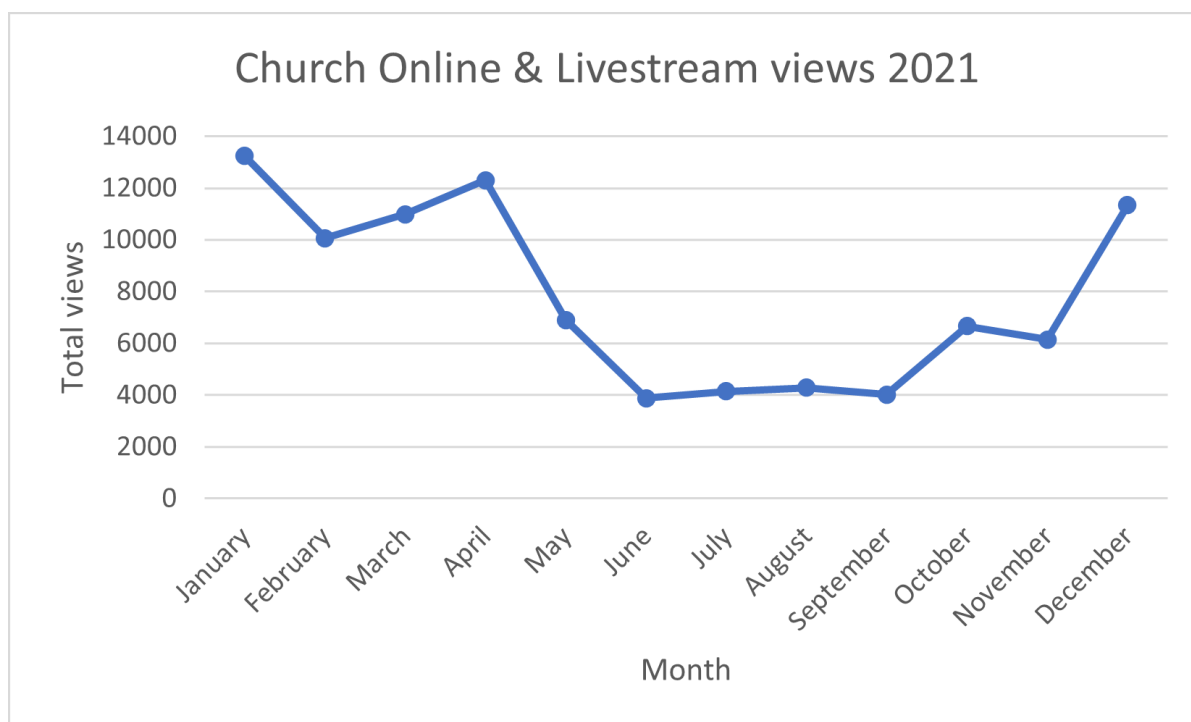
In March we returned to live talks for Church Online and all our in-person services, which continued until Easter. In May we stopped the 9:30am Kids Online watch-along, reintroduced kids and younger youth provision at 10:30am and 12pm services, and continued the 5pm. Church Online was moved to 5pm and comprised pre-recorded hosting and worship, and the talk recorded from the morning service, to try and increase in-person engagement at our morning services.

In September we launched a 9:45am service aimed at engaging families, which was a mix of live and pre-recorded elements. This was followed by a 10:30am service live streamed from the building in its entirety, which included full provision for Kids church and younger Youth. The 5pm continued as usual.



# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BRIGHTON, ST PETER

## PCC MEMBERS ANNUAL REPORT



### Kids

2021 was a year of constant change for the Kids ministry, due to the effects of COVID-19. From January to May we continued with our Families service, welcoming an average of 14 families out of a possible 20 and using a mix of live hosting and Kids Online content.

In May, as restrictions lifted, we restarted Kids Church and ran two groups (Preschool & Primary) alongside two further morning services. These prompted the return of many families we hadn't seen in some time and were a much-needed connection for children that had been isolated and not able to see friends.

In September we welcomed Hannah Lockhart onto the staff team as Kids Pastor, with the specific remit of overseeing Kids Church, reporting to Lauren Sheath, as well as supporting the wider range of activities for children and families at St Peter's. Children's Church also opened up more fully, with an average of 52 children attending per week between September and December, in addition to those attending the Families service earlier in the day.

A highlight of the year was Family Carols, where we were able to welcome over 370 people to services with creative video content, worship, interaction and a real celebratory feel.

Finally, the formation of the Bright City Kids team has been another highlight. Including Kids pastors from across our family of churches, we create video content to provide teaching in our Primary age groups, releasing volunteers to build sessions around a central message

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BRIGHTON, ST PETER

## PCC MEMBERS ANNUAL REPORT

---

### Youth

We have been so grateful for the opportunities this last year has given the Youth. We've returned to meeting in person on Friday evenings (seeing 45-60 young people each week) and have seen more young people inviting friends from school than ever before (35 young people signed in for the first time within the last three months). We've developed a mixed approach on Fridays, operating with both Groups and All-Ins (all 11-18s in a session together) to give opportunity for young people to be met in the way that suits them best. We've had the opportunity to worship together freely again, with the Youth Worship Team being invested in and given space to lead their peers. We've seen young people at the heart of both the 10:30am and 5pm services. Alpha for Youth has been able to run in person termly (moving from once a year pre-COVID), due to the hunger of young people wanting to explore faith.

Our work in schools has continued to develop, with weekly involvement at King's School, Hove and semi-regular involvement at Cardinal Newman Catholic School, where we've partnered with St Matthias and St Cuthman's in our approach. A huge highlight of the last year was the Youth Weekend Away, taking 108 people (79 youth and 29 team) from the Bright City Family of Churches. We were grateful to see how God impacted the lives of individuals across the weekend. The strength of the relationships throughout the Bright City Family Youth ministries has been invaluable. With multiple Youth nights and socials spent together, the relationships of the young people across Brighton and comfort within the wider church community is clear.

### Students

In September we launched back in-person, meeting lots of new students at various stages of their university life. Over the first term we engaged with over 100 students, with 120 attending our Christmas Party. Our weekly Tuesday evening service is regularly attended by 60-90 students. We launched Small Groups in January, with over 80 signing up.

We also had our weekend away, which over 70 of our community attended. We have been so encouraged by all that God has done, from students saying yes to Jesus for the first time, to seeing students healed both physically and emotionally, hearing God's voice for the first time, encountering Him and having a growing hunger for His Word. Students have also been core to the life of St Peter's, serving in Kids, Youth and Sunday services.

### Groups

Groups continue to be a central pillar for us at St. Peter's, with the ongoing value to connect with, and knit people into a group. As we seek to ensure all our 42 groups have those core elements of belonging, growth and purpose, we now have just under 500 people meeting regularly and gathering in groups weekly, a continued heart and vision to grow that number, and a strategy to continue to see groups as central and where the majority of our discipleship, connection and community outside Sundays will be found.

We saw 365 people join a group between 1st January and 31<sup>st</sup> December 2021 and out of those 365, 47 had never been in a group with us before, and 189 of those are still in a group. More recently in 2022, four new student groups have engaged with the Groups ministry and content.

One of the key ways we have expanded and released the groups in content and discipleship has been through the ongoing webinar series led by Nalishuwa and Jonny, which has been greatly appreciated by group leaders and has become a regular touchpoint and discipleship journey that those in groups and as a church have been able to travel together.

We have deliberately sought to maintain an outward looking missional purpose, with 20 of the groups adopting local hostels. This is part of the church's ongoing engagement and was central to the packing of Christmas stockings and hampers for the Safehaven Hostels project. Going forward, we will continue to seek a missional purpose and in turn strengthen these ongoing relationships with hostels in the city.



# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BRIGHTON, ST PETER

## PCC MEMBERS ANNUAL REPORT

---

### Alpha

Through 2021 and early 2022 we have seen Alpha go from strength to strength. There have been big learnings over the past year, mainly that we have a remarkable evangelistic course that has seen many come to know Jesus, whether online or in person. Over the last couple of years with restrictions, we have worked closely with Alpha UK to pioneer Alpha Online and have had the privilege of being part of a round table conversation with other chosen churches, sharing best practice and thinking about the future together.

St Peter's has seen over 250 people sign up to do Alpha, people that have never set foot in our building, many signed up because of Church Online, Easter or Christmas services. We have had Youth and Student Alpha groups running each term, Safehaven groups, Men's recovery groups and most recently, business owners from our congregation have encouraged their employees to partake, with 90 signing up within 2 hours of launch.

A large number of people have come to faith or have recommitted. Many members from Alpha groups have connected with the life of St Peter's by joining existing groups, carrying on with the people they did the course with or, most commonly, helping on or facilitating later Alpha courses.

### Leadership Development Year

The Leadership Development Year continued for its sixth consecutive year, with 10 interns on the programme from September 2020 – July 2021 serving in ministry placements at St Peter's, St Cuthman's and St Matthias. The programme includes weekly leadership, theology and formation group sessions across 3½ days per week, including Sunday services. Due to the continued COVID-19 disruption and national lockdowns, most of the year's content was delivered online, which was challenging for the cohort. Under these exceptional circumstances, we also privately rented a property as accommodation for six of the interns. Due to the pandemic, we were unable to travel to Hong Kong as we have done in previous years. Of this cohort, one was employed as Africa House café manager and one on the Kids & Youth team at St Cuthman's.

In September 2021, a new cohort of 11 LDY interns joined, serving at St Peter's, St Cuthman's and St Matthias.

### Safehaven Women

In the summer, the Hope & Wellness Centre moved to Africa House, a short walk from the church. The aim of this is to offer a safe, centralised and more flexible space, providing a bridge to connect vulnerable women with the right support services and opportunities in wellbeing, learning and education. Following the opening of Africa House, monthly interactions with these women peaked at over 200, supported by 46 volunteers. Workshops included art, baking, easy exercise, board games, emotional health and Alpha.

In addition to this, the women were able to connect with a range of homelessness services at the Centre, with 17 active partnerships, 5 regular drop-ins (and discussions ongoing with 13 more) and keyworkers from a range of agencies using the café to meet their clients. A Christmas party was hosted as an opportunity to thank keyworkers in the homelessness sector. Positive feedback from these external services has shown how greatly appreciated this aspect of the ministry is.

There was increased demand for the Women's Drop-In, with nearly 20% more meals served than in 2020. As COVID-19 restrictions eased, the Drop-In came back into the building, serving over 250 unique individuals during the year. An average of 86 women were served each week by a pool of 25 volunteers, with 30 guests attending the Christmas dinner and 40 the Christmas carol service lunch.

Since the opening of Africa House, 30% of the women attending the drop-ins also attended a workshop there. As a consequence the number of activities offered at the drop-ins has reduced, but there is an art table each week and optional reflection times at the end of each session. Awareness of support services is raised and services offering advice on oral health, energy, bills etc. sometimes attend.

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BRIGHTON, ST PETER

## PCC MEMBERS ANNUAL REPORT

---

### **Safehaven Mother & Baby**

Safehaven Mother & Baby strives to empower vulnerable mothers by the provision of practical and emotional support through befriender relationships, and to increase confidence through transitional support such as skill development and the provision of new opportunities and experiences.

The new Hope & Wellness Centre at Africa House has made it possible to run a wide range of workshops, including Parenting Conversations (including nutrition, Spear and First Aid), with 28 mothers participating. New for this year, RISE Mums' drop-ins and an After School drop-in have been introduced. Bespoke support included partnerships with RISE, Stopover, Baby and Beyond, and Plot 22. Professional counselling was sourced for both mothers and children. Support was also provided in the form of assistance with decorating, house moves and the provision of furniture.

Currently 40 mothers are receiving active support from 8 volunteers and 17 trained bfrienders. With the increase in workshops, ongoing relationships have become easier to build and there has been less need for dedicated befriending.

While COVID-19 restrictions made external activities more difficult, there were regular trips to Plot 22 and a few to the park, with up to 8 mums and little ones each week.

Mothers engaged more with Safehaven Women and the wider church community, also joining the Safehaven Women Christmas dinner, carol service lunch and the Safehaven Christmas Day meal. More recently in 2022, a Mother's Day lunch was attended by 27 mums and 23 children, joined by 15 volunteers and 8 of their children.

### **Safehaven Hostels Partnerships**

Within the ministry, relationships were built between the church and local hostels, much of which was organised via Groups. In March 250 kitchen starter packs and mug sets were packed and delivered. At Christmas around 1200 hampers were delivered to hostels and an outreach service within the city, packed by around 300 volunteers from Groups, Youth and Student teams and staff. Feedback received has shown how transformational this was.

### **Safehaven / Safehaven Men**

Safehaven Saturday came back into the church building towards the end of 2021. We stopped the takeaway bags and went back to a plated service of a 2-course hot meal to men and women in the city who are facing some form of disadvantage. We have around 100-150 guests and a team of around 25-30 volunteers who help to run the drop-ins each Saturday during term time. We also hold a short service with communion for our volunteers and guests.

Safehaven Men also returned to the church building, with around 80-100 guests regularly attending the weekly drop-ins, supported by 25-30 volunteers. Guests are served a 2-course hot lunch. We have started to include taster sessions in art, music/singing, creative writing, board games and table tennis and have plans to have pop-ups from probation and healthcare services in the summer term. The afternoon also includes a short prayer reflection or testimony that has been well received by the guests.

### **Spear**

In 2021, 52 young people from Brighton completed the Spear Programme at St Peter's. Four of these programmes were online (due to COVID-19) and from November we were able to run the programme in person! We were so pleased with the success of this relaunch, not only getting young people back in the church building, but also seeing no compromise in the success of outcomes achieved: at the end of the 6 weeks, half the group were already in work.

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BRIGHTON, ST PETER

## PCC MEMBERS ANNUAL REPORT

---

We also said goodbye to the brilliant James Hyde, Holly Roe and Sam Crocker-Green and hello to our brand new team. Hannah Stone is the new centre manager, coming with plenty of experience from working with Spear in London. Emily Collins is the new Lead Coach, firmly embedded within the St Peter's community, having spent a couple of years working with the Safehaven team. Levi Chan is our new Graduate Coach, having done a year's work as a student intern with another church.

Only 7 of those that we worked with during the year are currently unemployed, which means over 85% are either in work or education. We took full advantage of the government's Kickstart scheme, working closely with the Job Centre to ensure our young people were able to enter excellent workplaces quickly. We also recognised the importance of education and obtaining functional skills, building strong relationships with a local provider who could help the demographic we work with get those essential qualifications.

More recently we took on Beth du Preez, one of the LDY team, to run Torch, a community space for those who have completed Spear to connect beyond the programme. It was relaunched with a Wagamama's celebration dinner, and our hope is still to create pathways into the life of St Peter's.

### **Tackling Mental Health Together**

This ministry encompasses two courses, Tackling Anxiety Together and Tackling Depression Together, and a termly event with speakers called The Well. The COVID-19 pandemic has seen an increase in mental health issues and more people than ever struggling with their emotional wellbeing. We have endeavoured to play our part in addressing these needs. Tackling Anxiety Together ran twice on Zoom in the year. Excitingly we have again been joined by another network church, who are planning to run their own course in the future. A major project this past year has been to film the Tackling Anxiety Together course, which we aim to pilot in other churches over the next 12 months. Feedback from all the courses has been very positive and they have been much appreciated.

We moved The Well online in November 2020 and continued online in 2021. The events aim to address various aspects of mental health and wellbeing, and we looked at 'Resilience' and 'Christian meditation and mindfulness' over the past year. We have now returned to in person meetings, which will again happen once a term in 2022.

### **The Bereavement Journey**

We ran The Bereavement Journey online in spring and autumn. We were joined by guests from the local area and further afield, with a wide range of experiences, ages, faith and no faith. The course works well online and the participants found it a very helpful and supportive space in which to process their loss and grief. 2022 sees us return to running the course in person.

### **Faith In Recovery**

Faith in Recovery launched in June 2020 to bridge the gap between Church and the recovery world and has now been running weekly for over a year and a half. It's for anyone in recovery or struggling with addiction, drinking or substance-use.

Since starting, we would estimate over 150 people have attended, either in person or on Zoom. The group provides a safe place where people can be real, to share the gritty stuff of life as well as talking about our faith, questions, and doubts.

"You are my people and my family," said one regular. "This group has got me through and saved my life," shared another, who has struggled over the year with relapses, suicide attempts and crises of faith.

Another shared, "I grew up going to church but this group has got me to connect with God again. It's so special having a recovery group where I can talk about Jesus and God – in other recovery meetings I feel like I'm not allowed to talk about Jesus."

It's been particularly exciting to have people join us who are new to faith or just starting to explore who Jesus is and it's been a privilege to support one another through the ups and downs of life.

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BRIGHTON, ST PETER

## PCC MEMBERS ANNUAL REPORT

---

### Relationships

As of April 2021, there was still much uncertainty about the viability of running events in person so we decided to stay online until we felt enough people would feel ready to recommit to such courses. More ministry time was spent in smaller, perhaps 'less-measurable' ways, in response to a perceived lack of desire for traditional courses – both online and in person. However, we knew the need to keep encouraging healing and strengthening in family relationships was still very present, with pressure on family life a reality for many in our city.

We aimed to keep developing our courses by offering an online resource with live hosting for both The Marriage (TMC) and Pre-Marriage Courses (TPMC). The latter is particularly popular with other churches in Brighton and we have excellent links with some of our Catholic friends in the area. Parenting Conversations turned from large online gatherings to smaller gatherings with Safehaven mums. We continued to hold links with TMC and TPMC leaders from other churches and along with Nicky and Sila Lee, have established a regular way of blessing, encouraging and resourcing them.

Our attention has also turned to talking more about Relationships and Sex with our youth, Youth team, LDY cohort and students. This feels absolutely vital in the aftermath of 'Everyone's Invited' and the current cultural messages surrounding this topic.

Over the year April 21 to March 22 we ran:

- 3 Pre-Marriage Courses, with 19 couples (5 St Peter's, 9 other church, 5 no church).
- 2 Marriage Courses online, with 20 couples (9 St Peter's, 6 other church, 5 no church).
- Marriage Course leaders' online training for other churches (November, with Nicky and Sila).
- Support Couples' training, to continue to build our infrastructure of support as a church. There have been regular requests for help / support / counselling.
- Parenting Conversations with Safehaven mums.
- Youth Evenings – Younger and Older youth, to help young people think through issues of sex, relationships and pornography.
- Training evening with the Youth team to equip them to talk to young people about Relationships and Sex.
- Sessions with LDY cohort on the topic of Relationships and Sex.

We continue to enjoy a good reputation with other churches, schools, the city and beyond and our presence online continues to secure our place on the map as a community that cares about strengthening the relationships of couples and families, as well as inviting people towards us on Sundays and to Alpha.

### Prayer and Prayer Ministry

It has been a deeply encouraging year, seeing how God has blessed us as we have gathered to pray and seek His face. God has answered our prayers more than we could ask or imagine and He continues to draw us into deeper places of intimacy, trust and joyful dependence on Him.

Highlights:

- A rhythm of 24/7 Prayer Weeks at the beginning of each term continues, bringing together our family of churches in focused, fervent, enjoyable, faith-fuelled prayer for God's Kingdom to come in our city.
- Our 24/7 Prayer Room has been refreshed with new artwork and creative pieces by Lottie Adams, one of the LDY team.
- As a means of harnessing whole church united and focused prayer, prayer cards in a box were given out to everyone in January 2022. A new card, detailing prayer focus and prayer points, is generated twice termly and distributed at services.
- Our growing prayer community continues to meet online every week morning, with 20-30 joining daily. Cyprus, France, South Africa and Canada are represented, which is fun! We enjoy a host of regular and guest leaders from within and outside our church families to fuel, direct and encourage our intercession. A special thanks to Maria Scard for her constant encouragement and support for our prayer community.
- A huge thanks to Paula Turton for her faithful, dedicated and creative leadership of the Powerhouse Prayer Group. We give thanks and praise for what God has done in and through the prayers offered every Thursday morning from 7-8am. What an extraordinary group of intercessors!

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BRIGHTON, ST PETER

## PCC MEMBERS ANNUAL REPORT

---

- The Kingdom Come gathering twice a term in person and live streamed, for powerful times of encounter, worship and prayer for revival in the church, city and country. Huge thanks to Paul Nelson, Sandy Matthews and the Production team for their tireless hard work and support in bringing these evenings to life and to Holly Roe as she takes over the leadership.
- Breakthrough Prayer & Fasting: A great turn-out online from across our family of churches for an incredible hour of teaching, with Simon Brading, worship pastor at Emmanuel Brighton. This teaching continues to challenge and shape us a year on.
- Fill The Jar – Growing In The Prophetic: Over 60 joined online for a powerful hour of teaching & equipping on the prophetic, with Nick Herbert, Gas Street.
- Hear My Voice – Stepping Out In The Prophetic: An online conference attended by approx. 100 to learn how we can hear God's voice for ourselves and others. A huge thanks to Sarah Wren, Holly Roe, Martin Smith and the fabulous Production team at St Peter's for making this possible!
- The Freedom Journey: Two 6-week online courses (May 2021 and February 2022) with over 20 people on each, exploring topics such as our identity in Jesus, dealing with past hurts and forgiveness. Feedback has reflected on significant times of breakthrough, revelation, healing and growth. With guest speakers, powerful testimonies, quiet time to reflect, journal and process, ending with powerful times of prophetic prayer. I am deeply grateful to the team.
- Prayer mornings continue on the first Tuesday of every month, gathering 60+ people to worship and pray together from across the Bright City Family. Of note, we were hugely encouraged and inspired by Bill Cahusac from Emmaus Road, Guildford, as well as by a special Prayer Morning at St Leonard's.
- 30+ people came to St Peter's for a 2-part interactive prayer ministry course – fun, engaging evenings of teaching, Q&A, practice and wonderful stories – and a wonderful evening of prayer training was held at St Matthias for the St Richard's and St Matthias church families. Further training is planned at St Peter's in May. The Prayer teams are growing.
- Intercessory Prayer Team: 50 people praying daily for various needs in our family of churches and city, receiving a weekly email with daily prayer points.
- Up until September, we enjoyed evening prayers for one week a month. Although a small group, this was a wonderful opportunity to offer experience of quiet contemplative prayer together.

### Bright City

2021 was another full year for the Bright City team. The pandemic required creativity to keep worship at the heart of the church while still scattered across the city for much of the year. The year started with investment into pre-recorded times of worship from the church building. These blocks have been used not only by St Peter's, but many churches across the country including HTB and Gas Street.

In May, as restrictions allowed, the team was tasked with reintroducing live worship at church and rebuilding both the team and the culture of worship at St Peter's. In September, the team moved from producing a pre-record for Church Online to a fully live-streamed service from the building (10:30am each Sunday).

The year finished with the team creating the 'A Light Has Dawned' carol services.

### Café

The café in the Africa House building offered an opportunity to add versatility to the Health & Wellbeing Centre, and additional meeting space and a place for other ministries to operate outside the church building. Since opening to the public in September, it provides a safe space for other local services to meet their clients and is also a vibrant café for the local community that provides a welcome revenue stream to contribute to church operations.

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BRIGHTON, ST PETER

## PCC MEMBERS ANNUAL REPORT

---

### FINANCIAL REVIEW

Total unrestricted income came to £1,986,813 (2020: £1,783,177), including £341,543 of designated income (2020: £97,107). Restricted income totalled £204,595 (2020: £146,855). Income from donations and legacies totalled £1,413,391 (2020: £1,484,846), of which £1,413,391 was unrestricted (2020: £1,484,846).

The overall deficit for the year, including movement on investments was £149,769 (2020: a surplus of £119,888). At the balance sheet date the church held total funds of £915,923 (2020: £1,065,692), of which £420,084 were unrestricted (2020: £627,182), £464,073 were endowed (2020: £407,077) and £31,766 were restricted (2020: £31,433).

### Reserves

It is the policy of the PCC to retain two months' gross staff salaries in reserve to cover any emergencies. At the year end the charity had free reserves of £299,044 (2020: £446,342), this includes the designated fund of £107,760 (2020: £102,385) leaving £191,284 (2020: £343,957) which is enough reserves to fund two months salaries.

### Investment Policy

The Trustees expect that both capital and income in the investment fund will grow in real terms over the medium to long term. The Trustees believe that this will generate the best financial return for the charity within an acceptable level of risk. Performance is monitored throughout the year and is reviewed as necessary.

### FUTURE PLANS

The Charity plans on continuing the activities outlined above in the forthcoming years subject to satisfactory funding arrangements. The charity will always plan to plant churches wherever the opportunity arises and has secured major funding from the Diocese of Chichester to plant four in the Brighton area by the end of 2024, with St Richard's, Hollingdean and St Leonard's, Hove having opened during the second half of 2021 and two more planned to launch during 2022/23.

### STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

In so far as the trustees are aware at the time of approving our PCC members' annual report; there is no relevant audit information of which the auditor is unaware. Each of the trustees have confirmed that they have taken all steps that they ought to have taken as trustees, in order to make themselves aware of any relevant audit information and to establish that it has been communicated to the auditor.

On behalf of the board of trustees



Steve Waring

PCC Member and Treasurer

Date: 3<sup>rd</sup> August 2022

# **THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BRIGHTON, ST PETER**

## **STATEMENT OF PCC MEMBER'S RESPONSIBILITIES**

---

The PCC members are responsible for preparing the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard FRS102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

Law applicable to charities in England and Wales requires the PCC members to prepare accounts for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year.

In preparing accounts giving a true and fair view, the PCC members should follow best practice and:  
None of the Trustees has any beneficial interest in the charity and there are no related parties to the charity.

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The PCC members are responsible for keeping accounting records that disclose with reasonable accuracy the financial position of the Charity and which enable them to ascertain the financial position of the Charity and which enable them to ensure that the accounts comply with the Charities Act 2011 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# **THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BRIGHTON, ST PETER**

## **INDEPENDENT AUDITORS' REPORT**

### **FOR THE YEAR ENDED 31 DECEMBER 2021**

---

#### **Opinion**

We have audited the financial statements of the Parochial Church Council of the Ecclesiastical Parish of Brighton, St Peter ("the Charity") and its subsidiary ("the Group") for the year ended 31 December 2021, which comprise the Consolidated Statement of Financial Activities, the Group Balance Sheet, the Charity Balance Sheet, the Cashflow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the Group's and the Charity's affairs as at 31 December 2021 and of its incoming resources and application of resources for the year then ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the Charities Act 2011.

#### **Basis for Opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions Relating to Going Concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- The PCC's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- The PCC have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Group's or the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least 12 months from the date when the financial statements are authorised for issue.

#### **Other Information**

The other information comprises the information included in the Annual Report, including the Report of the PCC, other than the financial statements and our Auditor's Report thereon. The PCC are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.



# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BRIGHTON, ST PETER

## INDEPENDENT AUDITORS' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2021

---

#### **Opinions on Other Matters Prescribed by the Charities Act 2011**

In our opinion, based on the work undertaken during the audit:

- The information given in the Report of the PCC, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The Report of the PCC has been prepared in accordance with applicable legal requirements.

#### **Matters on Which we are Required to Report by Exception**

In the light of the knowledge and understanding of the Group and its environment obtained during the audit, we have not identified material misstatements in the Report of the PCC.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 require(s) us to report to you if, in our opinion:

- Adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of PCC members' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit.

#### **Responsibilities of the PCC**

As explained more fully in the PCC responsibilities statement, the PCC are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the PCC determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the PCC are responsible for assessing the Group's and the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the PCC either intend to liquidate the Group or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken based on these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website.

This description forms part of our Auditor's Report.

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BRIGHTON, ST PETER

## INDEPENDENT AUDITORS' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2021

---

#### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

The objectives of our audit, in respect to fraud, are: to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and to respond appropriately to fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and its management.

Our approach was as follows:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general sector experience, and through discussion with the trustees and other management (as required by auditing standards), and discussed with the trustees and other management the policies and procedures regarding compliance with laws and regulations (see below);
- We identified the following areas as those most likely to have such an effect: health and safety; General Data Protection Regulation (GDPR); fraud; bribery and corruption, and employment law. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any. The identified actual or suspected non-compliance was not sufficiently significant to our audit to result in our response being identified as a key audit matter.
- We considered the legal and regulatory frameworks directly applicable to the financial statements reporting framework (FRS 102 and the Charities Act 2011) and the relevant tax compliance regulations in the UK;
- We considered the nature of the charity's operations, the control environment and financial performance.
- We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit;
- We considered the procedures and controls that the charity has established to address risks identified, or that otherwise prevent, deter and detect fraud; and how senior management monitors those programmes and controls.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Where the risk was considered to be higher, we performed audit procedures to address each identified fraud risk. These procedures included: testing manual journals; reviewing the financial statement disclosures and testing to supporting documentation; performing analytical procedures; and enquiring of management, and were designed to provide reasonable assurance that the financial statements were free from fraud or error.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF  
BRIGHTON, ST PETER**

**INDEPENDENT AUDITORS' REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

---

**Use of our Report**

This report is made solely to the Group's and the Charity's members, as a body, in accordance with the Charities Act 2011. Our audit work has been undertaken so that we might state to the Group's and to the Charity's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Group and the Group's members as a body, for our audit work, for this report, or for the opinions we have formed.

*TC Group*



**Mr Mark Cummins FCCA (Senior Statutory Auditor)**

for and on behalf of

TC Group

Statutory Auditors

Office | Steyning, West Sussex

Dated: 30 August 2022

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF  
BRIGHTON, ST PETER  
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	Unrestricted funds 2021 £	Endowment funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
<b><u>Income from:</u></b>						
<b>Donations and legacies</b>	4	<b>1,413,391</b>	-	-	<b>1,413,391</b>	1,484,846
<b>Charitable activities</b>						
Ordinary ministry of the church	5	<b>528,815</b>	-	<b>204,595</b>	<b>733,410</b>	389,689
<b>Other trading activities</b>	6	<b>44,607</b>	-	-	<b>44,607</b>	55,497
<b>Total income</b>		<b>1,986,813</b>	-	<b>204,595</b>	<b>2,191,408</b>	1,930,032
<b><u>Expenditure on:</u></b>						
<b>Raising funds</b>						
Subsidiary expenditure		<b>9,336</b>	-	-	<b>9,336</b>	22,151
Other		<b>10,622</b>	-	-	<b>10,622</b>	10,562
		<b>19,958</b>	-	-	<b>19,958</b>	32,713
<b>Charitable activities</b>						
Mission Giving	7/8	<b>92,400</b>	-	-	<b>92,400</b>	90,000
Ordinary ministry of the church	7	<b>1,730,003</b>	-	<b>204,262</b>	<b>1,934,265</b>	1,523,253
Development of sites	7	<b>351,550</b>	-	-	<b>351,550</b>	169,224
		<b>2,173,953</b>	-	<b>204,262</b>	<b>2,378,215</b>	1,782,477
<b>Total expenditure</b>		<b>2,193,911</b>	-	<b>204,262</b>	<b>2,398,173</b>	1,815,190
<b>Net gains on investments</b>	11	-	<b>56,996</b>	-	<b>56,996</b>	5,046
<b>Net income/movement in funds</b>		<b>(207,098)</b>	<b>56,996</b>	<b>333</b>	<b>(149,769)</b>	119,888
Funds brought forward at 1 January 2021		<b>627,182</b>	<b>407,077</b>	<b>31,433</b>	<b>1,065,692</b>	945,804
Funds carried forward at 31 December 2021	16/17	<b>420,084</b>	<b>464,073</b>	<b>31,766</b>	<b>915,923</b>	1,065,692

Unrestricted funds comprise both general and designated funds. Further details are shown in note 17.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF  
BRIGHTON, ST PETER**

**CONSOLIDATED BALANCE SHEET**

**AS AT 31 DECEMBER 2021**

	Note	2021 £	2020 £
<b>FIXED ASSETS</b>			
Tangible fixed assets	10	121,040	180,840
Investments	11	464,073	407,077
<b>Total fixed assets</b>		<b>585,113</b>	<b>587,917</b>
<b>CURRENT ASSETS</b>			
Stock	12	4,459	4,459
Debtors	13	241,615	224,796
Cash at bank and in hand	14	271,873	499,893
<b>Total current assets</b>		<b>517,947</b>	<b>729,148</b>
<b>LIABILITIES</b>			
Creditors falling due within one year	15	(187,137)	(251,373)
<b>NET CURRENT ASSETS</b>		<b>330,810</b>	<b>477,775</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>915,923</b>	<b>1,065,692</b>
<b>NET ASSETS</b>		<b>915,923</b>	<b>1,065,692</b>
<b><u>FUNDS</u></b>			
Unrestricted general	16	312,324	524,797
Designated	16/17	107,760	102,385
Permanent endowment	16/17	464,073	407,077
Restricted	16/17	31,766	31,433
		<b>915,923</b>	<b>1,065,692</b>

Approved by the Parochial Church Council on 3<sup>rd</sup> August 2022 and signed on its behalf by:



Steve Waring  
PCC Member

Charity registration number 1146642

The notes on pages 21 to 34 form part of these accounts.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF  
BRIGHTON, ST PETER  
CHARITY BALANCE SHEET**

**AS AT 31 DECEMBER 2021**

	Note	2021 £	2020 £
<b>FIXED ASSETS</b>			
Tangible fixed assets	10	121,040	180,840
Investments	11	464,075	407,079
<b>Total fixed assets</b>		<b>585,115</b>	<b>587,919</b>
<b>CURRENT ASSETS</b>			
Debtors	13	265,253	255,160
Cash at bank and in hand	14	253,636	472,801
<b>Total current assets</b>		<b>518,889</b>	<b>727,961</b>
<b>LIABILITIES</b>			
Creditors falling due within one year	15	(185,952)	(250,186)
<b>NET CURRENT ASSETS</b>		<b>332,937</b>	<b>477,775</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>918,052</b>	<b>1,065,694</b>
<b>NET ASSETS</b>		<b>918,052</b>	<b>1,065,694</b>
<b><u>FUNDS</u></b>			
Unrestricted general	16	314,453	524,799
Designated	16/17	107,760	102,385
Permanent endowment	16/17	464,073	407,077
Restricted	16/17	31,766	31,433
		<b>918,052</b>	<b>1,065,694</b>

Approved by the Parochial Church Council on 3 August 2022.and signed on its behalf by:

  
Steve Waring  
PCC Member

Charity registration number 1146642

The notes on pages 21 to 34 form part of these accounts.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF  
BRIGHTON, ST PETER  
CONSOLIDATED CASH FLOW STATEMENT**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	2021 £	2020 £		
<b>Cash flows from operating activities</b>					
Surplus/(Deficit) for the year		(149,769)	119,888		
<i>Adjustments for:</i>					
Depreciation of tangible fixed assets	10	94,379	90,221		
Decrease/(increase) in stock	12	-	(663)		
Decrease/(increase) in debtors	13	(16,819)	(75,777)		
(Decrease)/increase in creditors	15	(64,236)	108,781		
Gain on investments	11	<u>(56,996)</u>	<u>(5,046)</u>		
<b>Net cash generated from/(used in) operating activities</b>		<b>(193,441)</b>	<b>237,404</b>		
<b>Cash flows from investing activities</b>					
Assets purchased	10	<u>(34,579)</u>	<u>(16,477)</u>		
<b>Net cash used in investing activities</b>		<b>(34,579)</b>	<b>(16,477)</b>		
<b>Net decrease in cash</b>		<u><b>(228,020)</b></u>	<u><b>220,927</b></u>		
<b>Analysis of net cash/(debt)</b>		<b>At 1 January 2021 £</b>	<b>Cash flow £</b>	<b>Non-cash changes £</b>	<b>At 31 December 2021 £</b>
Cash and cash equivalents	14	<b>499,893</b>	<b>(228,020)</b>	<b>-</b>	<b>271,873</b>

# **THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BRIGHTON, ST PETER**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED 31 DECEMBER 2021**

---

#### **1. Statutory information**

The Parochial Church Council of the Ecclesiastical Parish of Brighton, St Peter is an unincorporated charity, registered in England & Wales. The registered number and principal office address can be found on the legal and administrative information page.

#### **2. Accounting policies**

The financial statements have been prepared on behalf of the PCC in accordance with the Church Accounting Regulations 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Brighton, Saint Peter meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

After making appropriate enquiries, the PCC have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. This includes taking into account any known residual impact of the COVID-19 pandemic. The PCC have no material uncertainty with regards to the entity's ability to continue to continue as a going concern.

These financial statements are prepared in sterling which is the functions currency of the charity. Figures included within these financial statements are rounded to the nearest pound.

#### **2.1 Income**

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income, it is probable that the income will be received and the amount can be quantified with reasonable accuracy.

##### **Donations and legacies**

Collections are recognised when received by or on behalf of the PCC. Planned giving receivable under Gift Aid is recognised when the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is possible.

Income tax recoverable on Gift Aid donations is recognised at the same time as the donation it relates to.

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 possible.

##### **Income from charitable activities**

Income from events and courses is recognised on receipt and accounted for gross.

Grant income from the ordinary ministry of the church 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 possible.

##### **Income from investments**

Interest entitlements on bank accounts are accounted for as they accrue.

#### **2.2 Expenditure**

##### **Mission giving**

Grants and donations are recognised when the church is obligated to make the payment, it is probable that this payment will be made and the amount of the grant can be measured reliably.

##### **Other expenditure relating to the work of the church**

The parish's contribution to the costs of the Diocese is accounted for when payable.



**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF  
BRIGHTON, ST PETER  
NOTES TO THE FINANCIAL STATEMENTS (CONT...)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

---

**2.2 Expenditure (continued)**

**Support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include administrative expenses, running costs, staffing, and governance costs. Governance costs comprise those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees and costs linked to the strategic management of the charity.

**2.3 Fixed assets**

**Consecrated land and buildings and other church property**

The PCC has the use of the consecrated and beneficed property of Brighton Saint Peter and this is excluded from the accounts by virtue of S.10(2)(a) 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).

The church halls and clergy accommodation are held in trust by Chichester Diocesan Fund on behalf of the PCC. These properties are essential for the mission of the church and no value has been placed on them as there is no likelihood of their being realised.

All expenditure incurred in the year on consecrated or beneficed buildings is written off to the statement of financial activities.

**Leasehold improvements, computer equipment and other equipment**

Leasehold improvements are shown at historical cost less depreciation.

These assets are depreciated on a straight line basis over their estimated useful lives. The periods used are as follows:

Computer equipment	2 years
Other equipment	3 years
Leasehold improvements	2-10 years
Motor vehicles	3 years

Individual items with a purchase price of £500 or less are written off when the asset is acquired.

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate the carrying value may not be recoverable.

**Investments**

Fixed asset investments are stated at fair value.

Realised and unrealised gains and losses are dealt with in the Statement of Financial Activities.

Investments in associates are held at cost.

**2.4 Debtors**

Amounts owing to the PCC at 31 December in respect of gift aid due, fees, rents and other income are shown as debtors less any provisions for amounts that may prove uncollectable.

**2.5 Cash at bank and in hand**

Cash at bank and in hand includes short term highly liquid investments.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF  
BRIGHTON, ST PETER  
NOTES TO THE FINANCIAL STATEMENTS (CONT...)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

---

**2.6 Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured and estimated reliably.

**2.7 Stock**

Stock is reported on the balance sheet at the lower of cost and net realisable value.

**2.8 Taxation**

No provision for taxation is included in the accounts as the Charity is entitled to the exemption for tax afforded by Part 10 of the Income Tax Act 2007 and Section 256 of the Chargeable Gains Act 1992.

**2.9 Foreign exchange**

Transactions denominated in foreign currencies are translated into Sterling and recorded at the rate of exchange ruling at the date of the transaction.

**2.10 Pension costs**

Existing employees of the church are automatically enrolled into the money purchase defined contribution pension scheme, unless they do not qualify or have exercised their right to opt out of scheme membership. It is funded by contributions from employee and employer. Costs are taken to the Statement of Financial Activities on an accruals basis.

**2.11 Accumulated funds**

The funds of the charity currently comprise:

- Unrestricted funds that are expendable at the discretion of the trustees in furtherance of the objectives of the charity.
- Restricted funds that can only be used for particular restricted purposes within the objects of the charity.
- Designated funds that have been set aside for a specific purpose by the PCC
- Endowment funds which are capital investments held for a specific purpose.

**2.12 Accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised

The trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements.

**2.13 Group financial statements**

The financial statements consolidate the results of the charity and its wholly-owned subsidiary, Bright City Collective Limited, on a line by line basis. A separate Statement of Financial Activities and Income and Expenditure Account for the Charity has not been presented as the Charity has taken advantage of the available exemptions.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF  
BRIGHTON, ST PETER  
NOTES TO THE FINANCIAL STATEMENTS (CONT...)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**3. Legal Status of the church**

The church is a charitable trust registered in the UK with The Charity Commission of England and Wales (registered number 1146622).

**4. Income from donations and legacies**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Donations	<b>1,358,514</b>	-	<b>1,358,514</b>	1,457,915
Collections	<b>210</b>	-	<b>210</b>	4,201
Grants	<b>54,667</b>	-	<b>54,667</b>	22,730
	<b><u>1,413,391</u></b>	<b><u>-</u></b>	<b><u>1,413,391</u></b>	<b><u>1,484,846</u></b>

The income from donations and legacies was £1,413,391 (2020: £1,484,846), of which £1,413,391 was unrestricted (2020: £1,484,846) and £Nil was restricted (2020: £Nil).

The church is grateful for the donation of goods and services free of charge throughout the year from a variety of different sources. These have not been afforded an economic value in the accounts due to the impracticable nature of valuing these items. The church also benefits from the dedicated work of a great number of volunteers. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

Included in grants and donations are government grants in the form of amounts received from the Department for Culture, Media and Sport for the value of input VAT on invoiced expenditure relating to the maintenance and restoration of the church buildings.

**5. Income from charitable activities**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
<i>Ordinary ministry of the church:</i>				
Events and courses	<b>35,551</b>	-	<b>35,551</b>	65,012
Grants	<b>493,264</b>	<b>204,595</b>	<b>697,859</b>	324,677
	<b><u>528,815</u></b>	<b><u>204,595</u></b>	<b><u>733,410</u></b>	<b><u>389,689</u></b>

The income from charitable activities was £733,410 (2020: £389,689), of which £528,815 is unrestricted (2020: £242,834) and £204,595 is restricted (2020: £146,855).

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF  
BRIGHTON, ST PETER  
NOTES TO THE FINANCIAL STATEMENTS (CONT...)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**6. Income from other trading activities**

	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Total 2021</b>	<b>Total 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Other trading income	-	36,607	36,607	49,920
Bright City Collective Ltd income	8,000	-	8,000	5,577
	<b>8,000</b>	<b>36,607</b>	<b>44,607</b>	<b>55,497</b>

Income from other trading activities was £44,607 (2020: £55,497) of which £8,000 was unrestricted (2020: £5,577) and £36,607 was designated (2020: £49,920). Other trading income predominantly represents amounts received in relation to advertising displayed on temporary scaffolding around the church tower.

**7. Expenditure on charitable activities - activities related to the furtherance of the church's objects**

	<b>Ordinary ministry of the church</b>	<b>Development of sites</b>	<b>2021 Total</b>	<b>2020 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Clergy costs	179,648	-	179,648	158,936
Other staff costs	726,101	-	726,101	619,346
Church services and worships	19,473	-	19,473	8,746
Church courses and ministry costs	665,984	-	665,984	366,522
Church administration	128,343	-	128,343	115,119
Church running costs	100,236	-	100,236	48,541
Depreciation (note 10)	94,379	-	94,379	90,221
Governance costs	20,101	-	20,101	14,731
Mission giving (note 8)	92,400	-	92,400	90,000
Covid-19 Support	-	-	-	101,091
Restoration of the bell tower	-	351,550	351,550	169,224
	<b>2,026,665</b>	<b>351,550</b>	<b>2,378,215</b>	<b>1,782,477</b>

Total expenditure on charitable activities - activities related to the furtherance of the church's objects was £2,378,215 (2020: £1,782,477) of which £2,173,953 was unrestricted (2020: £1,382,949) and £204,262 was restricted (2020: £140,314).

The charitable activity for which all support and governance costs relate is that of the ordinary ministry of the church, as mission giving and site development are activities which accrue costs of a direct nature only.

Included within governance costs are payments to the auditors of £9,750 for audit services (2020: £9,750) and £3,803 for other professional fees (2020: £150).

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF  
BRIGHTON, ST PETER  
NOTES TO THE FINANCIAL STATEMENTS (CONT...)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**8. Expenditure on charitable activities - mission giving**

	<b>Grants 2021</b>	<b>Grants 2020</b>
	<b>£</b>	<b>£</b>
<i>Grants to institutions:</i>		
A Rocha (UK)	<b>3,000</b>	-
Alpha International	<b>10,000</b>	10,000
Ankoma Outreach	<b>300</b>	-
Baby Basics – Oak Trust	-	500
Besom – The Wholesome Warehouse	-	500
Bridge The Gap Football	<b>5,000</b>	-
Brighton & Hove City Mission	<b>219</b>	-
Cascade Creative Recovery	-	500
Church of the Christ King - Clarendon Trust	-	10,000
Holland Road Baptist Church	<b>11,346</b>	11,346
Home for Good	-	1,500
Hope Gardens	<b>1,500</b>	-
International Justice Mission	<b>4,500</b>	-
Justlife	-	7,000
LDY Hong Kong	-	5,300
National Churches Trust	<b>500</b>	500
Off the Fence	-	5,000
Orphans International	<b>300</b>	-
Other	<b>13,363</b>	(12,946)
Power the Fight	-	5,000
RISE	-	4,000
Renewal Vineyard Church	<b>5,000</b>	6,000
Samara's Aid Appeal	<b>10,000</b>	7,500
Spear Brighton Trust	<b>11,372</b>	15,000
St Anne's Drop-In - Kemptown	<b>500</b>	-
St Mary Magdalene Church - Coldean	<b>500</b>	-
St Matthias Church, Brighton	<b>10,000</b>	-
St Stephens Society – Hong Kong	<b>2,000</b>	2,000
The Humming Bird Refuge Project	<b>300</b>	-
Toilet Twinning	<b>600</b>	-
Vidhava Fund - India	<b>1,500</b>	-
Voices in Exile	-	3,000
Woodingdean PCC	-	1,500
	<b>91,800</b>	83,200
Grants to 2 individuals (2020: 4 individuals)	<b>600</b>	6,800
Total mission giving	<b>92,400</b>	90,000

All mission giving expenditure is unrestricted in both 2021 and 2020.

'Other' mission giving includes over/under accruals brought forward from previous accounting periods.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF  
BRIGHTON, ST PETER  
NOTES TO THE FINANCIAL STATEMENTS (CONT...)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**9. Staff costs, staff numbers and key management personnel**

	2021	2020
	£	£
Wages and salaries	685,164	581,829
Social security costs	60,245	52,142
Pension contributions	13,694	13,624
	<u>759,103</u>	<u>647,595</u>

The average number of staff, excluding clergy, was 33 (2020: 35).

One staff member received emoluments from Brighton, Saint Peter in excess of £60,000 in 2021 and 2020, falling in the bracket of £70,000-£80,000 (2020: £70,000-£80,000).

Three members of the PCC received remuneration in the year (2020: none). Tom Limebar (Youth Outreach Lead), Hannah Raiss (HR Lead) and Holly Roe (Student Pastor) were paid a total of £25,904. Other than those receiving stipends from the Diocese, the senior management team consisted of the Executive Director, Operations and Office Managers, Worship Pastor, Kids Pastor and Youth Pastor. Senior management team remuneration for the year totaled £278,159 (2020: £223,359).

**10. Tangible fixed assets**

**Charity and group**

	Computer equipment £	Improvements to property £	Other equipment £	Total £
<b>COST</b>				
Opening balance	44,512	441,874	425,697	912,083
Additions	849	-	33,730	34,579
Transfers	-	(14,806)	14,806	-
Closing balance 31st December 2021	<u>45,361</u>	<u>427,068</u>	<u>474,233</u>	<u>946,662</u>
<b>DEPRECIATION</b>				
Opening balance	42,785	300,500	387,958	731,243
Charge for the period	1,798	44,539	48,042	94,379
Closing balance 31st December 2021	<u>44,583</u>	<u>345,039</u>	<u>436,000</u>	<u>825,622</u>
<b>NET BOOK VALUE</b>				
At 31st December 2021	<u>778</u>	<u>82,029</u>	<u>38,233</u>	<u>121,040</u>
At 31st December 2020	<u>1,727</u>	<u>141,374</u>	<u>37,739</u>	<u>180,840</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF  
BRIGHTON, ST PETER  
NOTES TO THE FINANCIAL STATEMENTS (CONT...)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**11. Investments**

	Charity At fair value £	Charity At Cost £	Charity Total £	Group At fair value £
Fair value at 1 January 2021	407,077	2	407,079	407,077
Change in market value	56,996	-	56,996	56,996
Cost/fair value at 31 December 2021	<u>464,073</u>	<u>2</u>	<u>464,075</u>	<u>464,073</u>

The investments are held by The Diocese of Chichester & other trusts on behalf of St Peter's Church as a permanent endowment.

At the balance sheet date £327,908 (2020: £243,466) was held in the St John's School Fund which is to be used for the furthering of the religious and charitable work of the Church of England in the ecclesiastical parish. £52,550 (2020: £49,011) was held on the Edward Riley Memorial fund which is to be used for the provision of maintenance in the church hall. £132,128 (2020: £114,602) was held in the Vicarage fund.

The investment in Bright City Collective Ltd (a 100% owned trading subsidiary) is held at cost (£2) on the balance sheet date (2020: £2). Details of the subsidiary's trading results can be found in note 19.

**12. Stock**

	Charity		Group	
	2021 £	2020 £	2021 £	2020 £
Stock of CDs and merchandise	-	-	4,459	4,459
	<u>-</u>	<u>-</u>	<u>4,459</u>	<u>4,459</u>

**13. Debtors**

	Charity		Group	
	2021 £	2020 £	2021 £	2020 £
Trade debtors	23,163	12,748	23,163	12,748
Gift aid due from HMRC	10,845	58,503	10,845	58,503
Amounts due from subsidiary undertaking	32,530	34,407	-	-
Other debtors	128,789	74,001	128,789	74,001
Prepayments and accrued income	69,926	75,501	78,818	79,544
	<u>265,253</u>	<u>255,160</u>	<u>241,615</u>	<u>224,796</u>

Amounts due from subsidiary undertakings include a loan to Bright City Collectives of £25,214 (2020: £24,421). Interest is payable on the loan at 3.25%. The loan is repayable on demand.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF  
BRIGHTON, ST PETER  
NOTES TO THE FINANCIAL STATEMENTS (CONT...)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**14. Cash at bank and in hand**

	Charity		Group	
	2021	2020	2021	2020
	£	£	£	£
Cash at bank	243,765	451,451	262,002	478,543
Cash in hand	9,871	21,350	9,871	21,350
	<u>253,636</u>	<u>472,801</u>	<u>271,873</u>	<u>499,893</u>

**15. Creditors: amounts due within one year**

	Charity		Group	
	2021	2020	2021	2020
	£	£	£	£
Trade creditors	39,154	112,575	39,154	112,575
Taxation	16,386	26,364	16,386	26,364
Other creditors	31,749	32,296	32,934	32,296
Accruals and deferred income	98,663	78,951	98,663	80,138
	<u>185,952</u>	<u>250,186</u>	<u>187,137</u>	<u>251,373</u>

**16. Analysis of net assets by fund**

**Charity**

Year ended 31 December 2021:

	Unrestricted funds	Designated funds	Endowment funds	Restricted funds	Total 2021
	£	£	£	£	£
Fixed assets	121,040	-	-	-	121,040
Investments	2	-	464,073	-	464,075
Current assets	379,363	107,760	-	31,766	518,889
Current liabilities	(185,952)	-	-	-	(185,952)
Fund balance	<u>314,453</u>	<u>107,760</u>	<u>464,073</u>	<u>31,766</u>	<u>918,052</u>



**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF  
BRIGHTON, ST PETER  
NOTES TO THE FINANCIAL STATEMENTS (CONT...)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**16. Analysis of net assets by fund (continued)**

Year ended 31 December 2020:

	Unrestricted funds	Designated funds	Endowment funds	Restricted funds	Total 2020
	£	£	£	£	£
Fixed assets	180,840	-	-	-	180,840
Investments	2	-	407,077	-	407,079
Current assets	594,143	102,385	-	31,433	727,961
Current liabilities	(250,186)	-	-	-	(250,186)
<b>Fund balance</b>	<b>524,799</b>	<b>102,385</b>	<b>407,077</b>	<b>31,433</b>	<b>1,065,694</b>

**Group**

Year ended 31 December 2021:

	Unrestricted funds	Designated funds	Endowment funds	Restricted funds	Total 2021
	£	£	£	£	£
Fixed assets	121,040	-	-	-	121,040
Investments	-	-	464,073	-	464,073
Current assets	378,421	107,760	-	31,766	517,947
Current liabilities	(187,137)	-	-	-	(187,137)
<b>Fund balance</b>	<b>312,324</b>	<b>107,760</b>	<b>464,073</b>	<b>31,766</b>	<b>915,923</b>

Year ended 31 December 2020:

	Unrestricted funds	Designated funds	Endowment funds	Restricted funds	Total 2020
	£	£	£	£	£
Fixed assets	180,840	-	-	-	180,840
Investments	-	-	407,077	-	407,077
Current assets	595,330	102,385	-	31,433	729,148
Current liabilities	(251,373)	-	-	-	(251,373)
<b>Fund balance</b>	<b>524,797</b>	<b>102,385</b>	<b>407,077</b>	<b>31,433</b>	<b>1,065,692</b>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF  
BRIGHTON, ST PETER  
NOTES TO THE FINANCIAL STATEMENTS (CONT...)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**17. Funds**

**Restricted Funds**

	Balance at 01-Jan-21	Incoming resources	Resources Expended	Balance at 31-Dec-21
	£	£	£	£
Africa House	-	45,500	(45,500)	-
Alpha	-	14,500	(14,500)	-
Café	-	20,000	(10,150)	<b>9,850</b>
COVID-19	6,033	-	(6,033)	-
Hope Hampers	-	2,716	(2,716)	-
HTB Network salaries	-	34,694	(34,694)	-
Livestream	-	23,995	(19,321)	<b>4,674</b>
Love Thy Neighbour	1,000	-	(1,000)	-
Manor Collective	-	21,250	(18,439)	<b>2,811</b>
Safehaven	-	12,000	(10,000)	<b>2,000</b>
Safehaven House	6,000	1,500	-	<b>7,500</b>
Safehaven Mother and Baby	-	3,440	(1,509)	<b>1,931</b>
Safehaven Outreach	2,750	-	(2,750)	-
Safehaven Saturday	5,000	-	(5,000)	-
Safehaven Women	5,000	-	(5,000)	-
St Leonards	-	25,000	(25,000)	-
Vicar's Discretionary Fund	5,650	-	(2,650)	<b>3,000</b>
<b>Total Restricted funds</b>	<b>31,433</b>	<b>204,595</b>	<b>(204,262)</b>	<b>31,766</b>

The Africa House Fund was money given for set-up and running costs connected with the leasing of Africa House as a Hope & Wellness Centre to run drop-ins and workshops for Safehaven Women, Safehaven Mother & Baby, Spear etc. Moneys were allocated to rent (deemed as 2/3 of the building), rates and set-up costs. Operations at Africa House replaced those previously provided at the Wellbean and funds restricted to Wellbean were repurposed with the donors' agreement.

The Alpha Fund comprised a grant and contributions from other local churches towards an Alpha advertising campaign.

The Café Fund is money given for the set-up and running of the café within Africa House. Moneys were allocated to rent (deemed as 1/3 share of the building), rates and set-up costs.

The COVID-19 Fund represents funds raised to provide support during the COVID-19 pandemic.

The Hope Hampers Fund relates to funds raised to bring light and hope to the most vulnerable in the city through delivery of Hope Hampers full of Christmas treats to those in need.

The HTB Network Fund comprises a grant from The Church Revitalisation Trust to cover the salaries of Archie Coates and Paul Nelson in their roles as Head of the HTB Network and Network Worship Leader.

The Livestream Fund is money given towards set-up and running costs associated with live streaming the church's services.

The Love Thy Neighbour Fund was to provide support to vulnerable people within the local community during the COVID-19 pandemic and funds brought forward from 2020 were put towards the cost of providing food for the Safehaven ministry.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF  
BRIGHTON, ST PETER  
NOTES TO THE FINANCIAL STATEMENTS (CONT...)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**17. Funds (continued)**

The Manor Collective project is intended to broaden the ethnic diversity of Christian worship music for churches, songwriters and musicians.

The Safehaven Fund is money given to fund the operation of the weekly Safehaven drop-ins for vulnerable members of the community.

The Safehaven House Fund represents amounts received towards the future purchase of a house for Safehaven ministry.

The Safehaven Mother and Baby Fund relates to income received to fund general Safehaven mother and baby work.

The Safehaven Outreach Fund represents amounts received to fund salary cost of the Safehaven Outreach Lead.

The Safehaven Saturday Fund relates to income received to fund the running of the Safehaven Saturday project.

The Safehaven Women Fund relates to income received to fund the running of the Safehaven women project.

The St Leonard's Fund was money given specifically for the church plant at St Leonard's, which was passed on before the year end.

The Vicar's Discretionary Fund relates to amounts received towards activities at the Vicar's discretion.

**Permanent Endowment Funds**

	<b>Balance at 01-Jan-21</b>	<b>Incoming resources</b>	<b>Resources Expended</b>	<b>Transfers/ Gains</b>	<b>Balance at 31-Dec-21</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Investments	407,077	-	-	56,996	<b>464,073</b>
	<u>407,077</u>	<u>-</u>	<u>-</u>	<u>56,996</u>	<u><b>464,073</b></u>

Investments are held by the Diocese of Chichester and CCLA on behalf of St Peter's Church. The investments were donated to the Church by the Diocese and the capital element of the fund must be held as a permanent endowment. The investment income generated from the funds can be used to support the activities of the Church.

The transfers/gains of £56,996 represent gains on investments of £56,996 (2020: gains of £5,406).

**Designated Funds**

	<b>Balance at 01-Jan-21</b>	<b>Incoming resources</b>	<b>Resources Expended</b>	<b>Transfers/ Gains</b>	<b>Balance at 31-Dec-21</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Buildings fund	102,385	341,543	(336,168)	-	<b>107,760</b>
	<u>102,385</u>	<u>341,543</u>	<u>(336,168)</u>	<u>-</u>	<u><b>107,760</b></u>

During the year funds raised from advertising income and Archbishop Council grants were ring fenced as designated funds for the purpose of building related projects. Various building related projects were undertaken in the year.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF  
BRIGHTON, ST PETER  
NOTES TO THE FINANCIAL STATEMENTS (CONT...)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**18. Commitments**

Brighton, Saint Peter has agreed to lease the church building from The Church Renewal Trust for 120 years at a peppercorn rent.

At 31 December 2021 the charity had total commitments under non-cancellable operating leases and contracts as follows:

	<b>Land and buildings 2021 £</b>	<b>Land and buildings 2020 £</b>	<b>Other 2021 £</b>	<b>Other 2020 £</b>
Expiry date:				
Within one year	<b>44,500</b>	8,063	<b>2,160</b>	2,160
Between one and two years	<b>66,750</b>	-	<b>2,340</b>	2,160
Between two and five years	-	-	-	2,160
	<b>111,250</b>	<b>8,063</b>	<b>4,500</b>	<b>6,480</b>

Operating lease payments of £32,036 (2020: £12,910) were made in the year under review.

**19. Subsidiary company**

On 8 January 2015 the charity subscribed for 100% of the share capital in a trading subsidiary, Bright City Collective Limited. Bright City Collective Limited is a company incorporated in the United Kingdom, company number 9379726.

The activity of the subsidiary has been consolidated within these accounts.

The company's registered office and principal address are the same as the principal address of St Peter's church, Brighton.

The subsidiaries financial performance was as follows:

	<b>2021 £</b>	<b>2020 £</b>
Total income	<b>8,000</b>	23,073
Total expenditure	<b>(10,129)</b>	(23,073)
Profit/loss	<b>(2,129)</b>	-
Capital and reserves	<b>(2,127)</b>	2

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF  
BRIGHTON, ST PETER  
NOTES TO THE FINANCIAL STATEMENTS (CONT...)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

---

**20. Related Parties**

**Holy Trinity Brompton (HTB)**

Revd. Jonny Gumbel, the Assistant Vicar of Brighton, Saint Peter, is the son of the Vicar of Holy Trinity Brompton (HTB), the Revd. Nicky Gumbel. During the year payments were made to HTB totalling £1,230 (2020: £306) and income was received from HTB totalling £nil (2020: £nil). At the Balance Sheet date £nil was owed to HTB (2020: £nil was owed to HTB).

**The Church Renewal Trust (CRT)**

Revd. Archie Coates, the Vicar of Brighton, St Peter, is a trustee of the charity Church Renewal Trust (CRT). Revd. Jonny Gumbel, the Assistant Vicar of Brighton, Saint Peter, is the son of the Revd. Nicky Gumbel, also a trustee of CRT. CRT has agreed to take a 120-year lease from The Chichester Diocesan Fund & Board of Finance, at a peppercorn rent, on the church building. It has been agreed to lease the building on, at a peppercorn rent, to the new Anglican Parish of Brighton, Saint Peter.

**Alpha International**

Revd. Archie Coates, the Vicar of Brighton, St Peter, is a trustee of the charity Alpha International. Revd. Jonny Gumbel, the Assistant Vicar of Brighton, Saint Peter, is the son of the Revd. Nicky Gumbel, also a trustee of Alpha International. During the year payments were made to Alpha International totalling £628 (2020: £nil) and grants were received from Alpha International totalling £10,000 (2020: £nil). At the Balance Sheet date £nil was owed to Alpha International (2020: £nil). Brighton, St Peter also donated £10,000 to Alpha International.

**PCC Members & Connected Parties**

During both 2022 and 2021 PCC members made various donations to the church.

Three members of staff were also members of the PCC (T Limebear, H Raiss, H Roe) and one member of the PCC resigned to take up employment with the church (K Lateef). The church paid a total of £22,629 (2020: £nil) in respect of these staff while on the PCC.

The following staff were related to members of the PCC: Sam Coates (spouse), Paul Nelson (spouse), Henry Milne (spouse) and K Hancock (son of K Lateef). The church paid a total of £69,996 (2020: £94,707) in respect of these staff.

Leslie Taylor and Revd. Archie Coates, members of the PCC, are also members of the PCC at St Cuthman's Church, Whitehawk. During the year Brighton, Saint Peter recharged costs of £1,620 to St Cuthman's Church, Whitehawk (2020: £12,600). At the Balance Sheet date £196 (2020: £1,199) was due from St Cuthman's Church, Whitehawk.

Revd. Archie Coates and Revd. Ali Marshall, members of the PCC, are also members of the PCC at St Leonard's Church, Aldrington. During the year Brighton, Saint Peter recharged costs of £2,621 to St Leonard's Church, Aldrington (2020: £nil). At the Balance Sheet date £2,621 (2020: £nil) was due from St Leonard's Church, Aldrington.

Leslie Taylor and Samantha Brewer, who are members of the PCC are also trustees of Spear Brighton Trust. During the year Brighton, Saint Peter recharged costs and other expenditure of £nil to Spear Brighton Trust (2020: £195). Brighton, Saint Peter also donated £11,372 to Spear Brighton Trust in the year (2020: £15,000).

S Luke, a member of the PCC, is related to R Luke (father) who provided consultancy services of £16,995 (2020: £18,111) during the year. At the Balance Sheet date £nil (2020: £1,613) was due to R Luke.

During the year paint was purchased from C Brewer & Sons Limited with a value of £190 (2020: £69) and at the balance sheet date £nil was owed to them (2020: £nil). S Brewer's spouse is a director of C Brewer & Sons Limited.

## Document Activity Report

**Document Sent**

Tue, 04 Oct 2022 10:14:35 GMT

### Document Activity History

Document history shows most recent activity first

**Date**

**Activity**

You can verify that this is a genuine Portal document by uploading it to the following secure web page:

**<http://tcgroup.accountantspace.co.uk/messages/VerifyDocument>**