

Charity Registration No. 1146642

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

Financial Statements

For the year ended 31 December 2022



**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 Footitt
Revd H Garratt
Revd J Gumbel
Mr B Jacob
Mr T Limebear
Mr C Lomas
Mrs R Marsden
Revd A Marshall
Revd D Millest
Revd H Milne

Mrs C Orton
Ms T Oyeleye
Mr O Purchase
Mrs H Raiss
Miss H Roe
Revd E 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

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

PCC MEMBERS ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The PCC members present their report and accounts for the year ended 31st December 2022 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 1st 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 PCC members who served during the year were:

Revd J Bailey
Mrs S Brewer
Mr L Chan
Revd A Coates
Mr S Dracott
Mrs A Egede
Mrs C Foottit
Mr J Foottit
Revd H Garratt
Revd J Gumbel
Mr B Jacob
Mr T Limebear
Mr C Lomas
Mrs R Marsden
Revd A Marshall
Revd H Milne
Revd D Millest
Mrs C Orton
Ms T Oyeleye
Mr O Purchase
Mrs H Raiss
Miss H Roe
Mrs E 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

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PCC MEMBERS ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

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 Daniel Millest. 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 28th March 2012. The charity was registered with the Charity Commission on the 28th 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

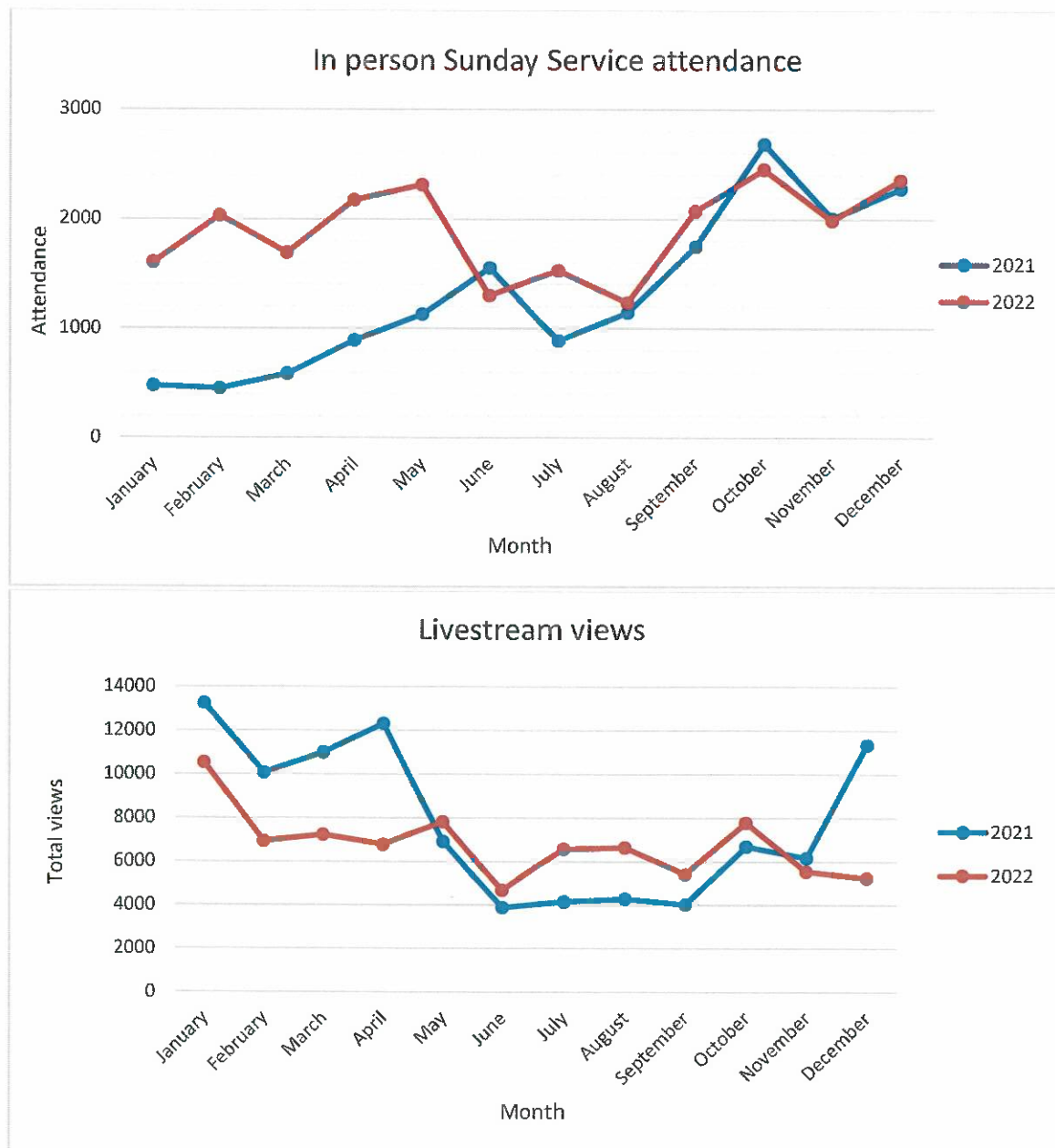
PCC MEMBERS ANNUAL REPORT

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ACHIEVEMENTS AND PERFORMANCE

Services

At the start of 2022, the 9.45am family service that was introduced in 2021 was discontinued and the year started with a holy communion service at 8am, and informal services at 10:30am and 5pm. The livestream continued to run throughout the year at the 10:30am service. In September 2022, the 5pm service was moved to a later 6:30pm time and the targeting towards youth and students was removed to encourage anyone to attend. However, the demographic of the evening service continues to be mostly youth, students, and young adults. We are continuing to see a similar number attending throughout the year as we did in the last six months of 2021 (when the COVID-19 restrictions were relaxed).



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

PCC MEMBERS ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

We ran several Big Picnic events in 2022, with lunch, ice cream, games, and inflatables after the 10.30am Sunday service. Two notable ones were the Send Off Picnic to send out the Coates, Gumbels, and Nelsons and the Big Welcome Picnic to celebrate Dan and Kate joining St Peter's.

Across 2022, 13 adults and infants were baptised at St Peter's.

More than 1,000 people attended our Good Friday and Easter services, with over 550 people in attendance at the morning service on Easter Sunday alone. At Christmas, we ran some new services in addition to our Family Carols and Carol Services, including a more traditional Carols by Candlelight and a Christingle service. Although some of our services were hampered by heavy snow, we saw almost 2,000 people across our special services in December.

Kids

St Peter's Kids has remained steady since the decline in numbers we saw over Covid-19 and people leaving to support church plants, with an average attendance of 52 children a week. Led by a passionate, fun, and committed Kids Team of 57 people. Kids Team have grown in level of commitment with 35 of the team helping at least every second week. This has helped to build a strong kids team rota with 34 people being brought to Focus 2022 and 23 helping at the Bright Party.

We celebrated well in 2022 with our Easter service (755 people), The Bright Party (395 kids and 36 Team) and Family Carols. We had 560 people attend the Family Carols service, 24 kids team supporting the 52 children who told us the Nativity story live. It was a collaboration effort of many different people to pull off something so wonderful. We were proud of the children for doing something many have never done before.

We have learnt through this season what it is to weep and rejoice with people in our congregation. We started a "Prayer Retreat for Mums to be" which is run termly and have had 30 Mums-to-be join for a time of guided prayer for the birth and baby. This has been joint with sending a care pack and book to the baby when they are born. We also had our first "An Evening Together" for anyone who has experienced baby loss or infertility which was attended by 11 people.

We have seen an increase in the number of children attending St Peter's. We have created an additional support needs focus group whose aim is to make St Peter's an inclusive space for all children. We aim to continue to grow this and find more people to support the number of children.

In December Lauren Sheath left her role as Head of Kids and left Kids Ministry at St Peter's in the capable hands of Hannah Lockhart.

Youth

Youth this year has been absolutely amazing. We have been super blessed with the number of young people we have coming regularly, with around 30 - 40 on a Friday night and 10 - 17 on a Sunday morning. We have had incredible engagement from a lot of our younger youth wanting to explore worship and prayer a lot more and our older ones really wanting to question some of the big things in life and step into more of a leadership role. Friday night youth has been running similarly to before, but now with all ins being every week, giving a chance for the older ones to mix with the younger youth.

We have been doing Alpha youth every term, with our first Alpha helping raise up 2 amazing youth into leadership roles in the church with one leading worship on a Sunday and the other joining Safehaven team. One of our highlights from the year was the Youth Weekend Away. We had an amazing time coming together closer as a group playing games, but also drawing closer to God with worship and talks. The best part is the after effect of the weekend aways, there has been such a hunger and excitement towards Jesus and worship.

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The school's ministries have really taken off. Our connection with King's School has increased with us now running a drop in for years 7, 8 and 9. This has had high engagement with around 30 young people coming consistently each week. We have also now built up connections with BACA, which is a non-religious school. They have allowed us to bring in a team to mentor young people and we hope to start a CU (Christian Union) soon. We have still got a good relationship with Cardinal Newman with us doing assemblies with them and hopes in the future to do more.

Our team have been doing amazing and are continuing to grow and step out more. We have got team helping lead and plan teachings for Sunday mornings, running bible studies with young people and continuing to build key and valuable relationships with your people.

Students

We have been so encouraged by all that God has done this year at Students, 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 continue to be the core to the life of St Peter's, serving in Kids, Youth and Sunday services.

In February, we had our weekend away, which saw 86 of our community attend, whether for the full weekend or just the Saturday, this was very encouraging.

In September we launched back in-person after the annual four month hiatus we see over the summer months. We spent September - October meeting lots of new students whether on campus, in church on a Sunday, or at our weekly Student Central night, aided by some beginning of term parties. This year we have found ourselves catering for students at various stages of their university life and have seen an influx of young adults in the age bracket of 18-24 who are working professionals as well.

In the Autumn term we engaged with nearly 200 students through Tuesdays and Sunday evenings. Our weekly Tuesday evening service is regularly attended by 60-90 students. We launched Small Groups in January 2023, with 100 signing up.

Alpha

In 2022, Alpha continued to grow. The past year has brought numerous valuable insights, reaffirming that Alpha remains a powerful tool for evangelism. It has effectively helped many individuals come to know Jesus, both in-person and online.

At St. Peter's, the success of Alpha is evident with over 240 people signing up in advance of courses and numerous people just turning up. Many of these people are people who have never physically visited the church, referred by their friends, or are those who had lost their faith but have found their way back to the church. We have observed that following significant church events such as Easter or Christmas services, the next Alpha courses have more sign-ups. Our Youth and Student Alpha groups, along with Safehaven groups, continue to run each term. We have also had the privilege of hosting churches outside of the St. Peter's family for Alpha Training and to assist them in running Alpha.

This year, we were thrilled to see the return of the Alpha Weekend Away in Eastbourne, the first since the pandemic. This event is always a highlight of the course, with relationships deepening within groups, and more importantly, people's relationships with God, being filled with the Spirit and saying yes to Jesus. Over the year, numerous individuals have either come to faith or recommitted their lives to Christ.

Many members from Alpha groups have connected with the life of St. Peter's by joining existing groups, continuing to meet with their Alpha peers, or more commonly, helping or facilitating later Alpha courses.

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As we move forward, we will continue to run Alpha over the next year and aim to raise new hosts and helpers. We also plan to develop our role as an Alpha Hub Church and further enhance the pathway from Alpha to the life of St. Peter's.

Safehaven Women

An average of 60 women are welcomed weekly to our Thursday drop in for vulnerable women in our city, where we serve a hot meal to each woman, over 39 weeks across the year. This means we have served more than 2,300 meals to women in need in 2022. In addition to our Thursday drop in we have held special events including our Women's Christmas Dinner, a Carol Service Lunch and Summer Party.

In 2022, 275 individual women engaged with the Drop-in across 1,213 interactions! 47% took part in two or three terms across the year. We have also welcomed many services from the city to support our women. These have included healthcare professionals to test for Hep C and high blood pressure, support for recovery from drugs and alcohol, and multiple keyworkers who have come to support their clients.

Safehaven Mother & Baby

In 2022, specific support was offered through a Mum's Drop-in and other wellbeing activities run out of our Hope Centre, special activities/events for our mothers, befriender support and bespoke help. Our Safehaven Mum's Drop-in offers 2.5 hours a week of parenting-related support as well as an opportunity to meet, form friendships, and build community. Across the year, 37 individual mums took part in this session, with around a quarter attending across two terms or more. In total, 184 interactions took place. Topics have included nutrition, play therapy, parenting conversations, pampering, writing bedtime stories, learning boundaries, Christmas crafts and baking, First Aid, anxiety, bereavement, and mental health. Our Befrienders volunteer at these workshops, helping to build relationships, and often meet up with individual Mums outside of the sessions at Bloom Café.

Special events ran last year including our Mother's Day Lunch, to which 27 mothers and children were welcomed, along with 15 volunteers and their own children! A Christmas Lunch was also run after our Family Carol service last December welcoming 34 mums/carers plus their little ones. We run ad-hoc lunches after Sunday services across the year, with more Mums usually taking part in the service prior to these.

Across 2022, bespoke support was offered in several ways including help with moving and decorating and securing counselling for both mothers and children. We continue to see much crossover from our specific Mother & Baby activities into our larger Safehaven Women's community. 16 of our Mums also attended other wellbeing activities at our women's Hope Centre in 2022, with 21 participating in the Women's Drop-in at St Peter's. Most of those taking part in the Women's Drop-in also came along to our annual Safehaven Women's Summer Party.

Safehaven Saturday

Safehaven Saturday continued this year regularly serving 100-120 guests a hot meal each week, over 39 weeks of the year, which is 4,680 guests served and fed this year on Saturday nights. In September, due to change of Safehaven Leadership and a low number of volunteers at Safehaven Saturday, we spent some time as a team re-evaluating how, why, and when we do Safehaven Saturday. After a few weeks of doing takeaway only on Saturday nights, doing research in the city and conversations with our guests, we discovered how important Safehaven is to our city, particularly as no one else in our city provides food on Saturday nights. For several reasons, we have decided to bring Safehaven Saturday forward by an hour starting at 5pm and we did a huge exercise of building a larger and stronger team of volunteers. We are proud to say that we have gone from a team of 15 to 35 committed volunteers regularly giving up their Saturdays to serve our guests. Our Safehaven service with communion remains a highlight of the drop in with more guests engaging each week.

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Safehaven Men

Safehaven Men serves around 80 guests with a two-course hot lunch each Wednesday in term time. We have continued to include taster sessions in art, music/singing, creative writing, board games and other activities and since January we have started a space for the men to engage in Bible study. We also include a short prayer reflection or testimony, which has been well received by the guests. During the Winter term 9 Men attended mainstream Alpha and many are attending church regularly on Sundays. A number of Brighton services have attended Safehaven Men this year offering signposting and support. This has included healthcare professionals to help test for Hep C and high blood pressure, substance misuse services, as well as multiple keyworkers from hostels and homeless services who have come to support their clients.

Spear

2022 has been a brilliant year for the Spear Brighton team. Here's a rundown of the year in numbers:

- 61 young people completed the Spear Programme!
- 92% of those we worked with were facing at least one significant barrier to employment (these include their mental health, socio-economic factors like housing or generational unemployment, criminal records and family involved in crime, neurodivergence and learning difficulties, lack of qualifications, care leavers).
- 54% of these young people were already in work or education 3 months after finishing the programme.
- 79% of those who did Spear a year ago are still in work/education!

Lily did the programme in September, she shared this at celebration:

"I was scared about getting a job, so I avoided jobs like the plague – especially after the job I really wanted ignored me. When my work coach suggested the Spear Programme to me it sounded too good to be true, but Spear has utterly changed me as a person. I am so much more confident right now. Like everyone else here, before I would not have been standing on stage. This programme helped me realise that I am far more capable than I thought I was. For example, in the first week we had our first presentation as a group and the feedback from that was amazing and encouraged me to push myself much further. At my mock interview, my interviewer apparently was so impressed with me that she offered me a trial shift and on the back of that she ended up giving me a job. I highly recommend the Spear Programme for anyone who struggles with confidence."

This year has been defined by building relationships with the city. This is key to the mission of Spear; we exist not just to impact and empower young people facing barriers to employment, but to inspire and envision the organisations we partner with to achieve ambitious and sustainable social change. This past year, 38 different individuals have referred young people to Spear. This is indicative of the reputation we've built across different service providers in the city, and the strength of relationship and trust we now have with them.

We've also built relationships with corporate partners and employers across the city, from McDonald's to Nando's, Elucidat to Quotacom, Best Insurance to Graphite, Riverstone to Southern Water, One Family to FMG, Skills Training UK to Grace Eyre. All these organisations (and more!) have supported Spear by either volunteering, offering company visits, supporting us financially or, most excitingly, by offering jobs. At least 25 job and education opportunities that our trainees have secured have come specifically from these companies that we've engaged with.

After some training with the Spear team on how to employ and support young people with barriers to employment, Nando's said this: "I am even more committed following today to offer opportunities to those that often, wrongly, are overlooked. [This is an] opportunity for us to learn and grow as people and the wider business in this space from the very people we are about to work with."

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Tackling Mental Health Together

This ministry includes mental health course and The Well, our Saturday morning breakfast event. The aim is to provide a space to talk about mental health and faith, to facilitate support and ways of tackling issues with mental health and looking after our mental well-being, taking the best of what is out there and linking it with Christian faith.

Over 2022 Tackling Anxiety Together ran in person in the Summer. The team running it come from across our Family of Churches and we welcome guests from Brighton and Hove and beyond. During the year the content of the course was filmed as a pilot for further development of the course. This means that the course can be piloted in other churches and currently it is running at HTB. We're also really excited to be invited to run a modified version of the course for teenagers and this has run at Cardinal Newman School in the Autumn. It was very well received and further courses are running in 2023.

The Well ran termly in 2022. Speakers came in and shared on different subjects relating to mental health and well-being and they were supportive and hope filled mornings.

The Bereavement Journey

We ran the course in person in the summer which was the first time we've been able to do this since the pandemic. We welcomed guests from across the city, some of whom came from church and others who had no church background. The team is gathered from churches across our Family of Churches and working together is a real strength.

The course has excellent material delivered by film and the space to talk together and share experiences. It was well received by the attendees who found it useful and supportive.

The material for the course has been refilled and updated and we look forward to using this later in 2023 when it becomes available.

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 any addiction, drinking or substance-use.

We meet weekly in term time, one week on Zoom and the other in person. We have a regular core group who have been with us since the start. They've stepped into more service roles such as leading, tech and Bible readings which is a joy to watch. In turn they then invite others to come. The most encouraging and moving part is we are a family, fully inclusive of all. With love compassion and acceptance regardless of where people are in their journey, what their addiction is. We carry people who are struggling with their faith as sisters and brothers in Christ. It's been particularly exciting to have people join 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.

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 33 groups (This is a reduction in groups by 9*) have those core elements of belonging, growth and purpose, we now have just under 660 people meeting regularly and gathering in groups weekly. We have a continued heart and vision to grow that number, and a strategy to continue to see groups as where the majority of our discipleship, connection and community outside Sundays will be found.

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PCC MEMBERS ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

We saw 569 people join a group between 1st January and 31st December 2022 and out of those 569 we have seen that 298 are still in a group by the end of December 2022. We have also had four student groups that have engaged with the Groups ministry and content and make up 114 of those who have joined a group this year. We have also seen just under 300 leave a group from Jan - Dec 2022.

One of the keyways we have expanded and released the groups in content and discipleship has been through the new groups content, which is based on the Sundays talk. These are produced by Dan and Kate Millest + any guest speakers. This new content has been greatly appreciated by group leaders and has become a regular touchpoint and discipleship journey that those in groups have been able to travel together.

We have deliberately sought to maintain an outward looking missional purpose, with many of the groups engaging with the Spear program end of term celebrations, celebrating and supporting those who have completed the Spear program.

*We have seen this reduction mainly because those group leaders have moved to one of our family of churches and are now leading small groups where they are based.

Leadership Development Year

This year, for a number of reasons, we decided not to run LDY as in previous years and instead opened up the programme to a wider cohort of people - this new initiative we have called Leadership Development Stream (LDS). We have had 35 people engage with the programme, accessing Monday evening teaching over 20 weeks looking at doctrine, bible overview, discipleship and leadership. Of the cohort, around ¼ are youth and 4 people are exploring a call to vocational ministry in the wider church. Alongside the Monday evening teaching, LDS participants have been assigned a mentor for the duration of the programme, been placed into smaller discipleship cohorts (to pray for one another and read Bible In One Year together intentionally) as well as looking for someone else to mentor themselves. We have had a wide variety of teachers on LDS and the content has inspired some great conversations as we think through who God is, who we are in the light of that truth and what it means for our apprenticeship to Jesus.

From September 2023, the programme will pivot slightly once again as we aim to join up the discipleship elements of our leadership development, midweek groups and students.

Worship

2022 was an incredibly packed year regarding the worship life and team of the church.

In January, the Bright City team ran a 'Worship Training Day' for worship and production teams around the HTB Network with the vision to help empower and inspire worship and creativity through hearing from experienced leaders and creatives.

Less restricted by the pandemic and its knock on effects, as a team we found that the culture of sung worship was growing again after worshipping for so long separated in our homes. This was really seen over Easter with a beautiful Good Friday Service and a joyous family service on Easter Sunday that together hosted over 1,000 people. Later in May, I began my role as Assistant Worship Pastor as Paul Nelson prepared to finish his role in August. Around the same time, we felt it was right to transition from 'Bright City' as a label for the collective worship stream across the family of Brighton and Hove churches as most of the original founders of 'Bright City' had moved on. Also, with the arrival of Dan and Kate, we thought it would be healthy to explore something new.

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PCC MEMBERS ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

The 10:30am Sunday Service has been live streamed over the entire year, accessible to anyone and reaching an average of 800-1,000 views per week. It has been a great output of creativity and worship to the network and beyond and has been invested in to look and sound incredibly professional.

Over September and October, we sought to grow the worship and production team through 'Connect Sundays' and audition nights.

The year finished big with the team coming together for 8 services over December that saw thousands come through the church many of which were not regular attenders. We launched a new service to St Peters in the 'Carols by Candlelight', a more traditional and reflective service that was very well received.

Manor Collective - The object of the Charitable Incorporated Organisation are for the public benefit as follows: to advance the Christian religion in England, Northern Ireland and Wales, for the benefit of and the resourcing of the church through the writing and recording of worship music, the holding of worship and prayer events and through the producing and distributing of written and digital media on worship, diversity and racial equality.

Bloom Café

2022 was a busy year! 180 different vulnerable women accessed support at The Hope Centre across the year on multiple occasions. 168 individual women took part in one or more of our wellbeing activities, of which 66% were new guests from 2021. Across the year, 12 differently themed activities/workshops ran including baking, sewing, art, pampering, easy exercise, emotional health, and parenting – with about eight sessions available each week during term time. 35% of the women participated in two or more sessions.

7 specialist drop-ins were run by our sector partners out of The Hope Centre in 2022, offering guidance for specific needs around housing, recovery, domestic abuse, sex working and probation. Some sessions are run weekly, whilst others are fortnightly or monthly.

One of the most successful is the weekly Probation Breakfast, co-hosted with the Probation Service for women currently on probation. As well as providing breakfast, this offers a space where women can not only meet with their Probation Officer but also build relationships and community with each other and key support services. Service providers currently cover the areas of housing, drug/alcohol recovery, mental health, wellbeing, sex working, Hep C and The Brighton Women's Centre. One of our Probation service partners says, "The input by the Safehaven volunteers is most valuable in this area as they act as a 'lynch pin' between Service Users and Service Providers." 182 interactions took part across the year at Probation Breakfast, with around 14 women currently attending the breakfast weekly.

Play Café

Our vision for Play cafe is to build a lay lead ministry to the community. A warm, free cafe space for toddlers and babies to be noisy and for parents to relax and connect in community in the church building as well as hopefully being a gateway into Alpha. We opened in November and we run during term time and are receiving 100-200 guests per week with the profit made from the coffee sales helping to further the work of Safehaven. We aim to create a training pipeline to use the coffee machine to train up a barista team to serve across church events and for those who wish to gain a practical and skill to enhance their CV.

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PCC MEMBERS ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

Safeguarding

In 2022 we started to use a safeguarding database, My Concern. All safeguarding concerns are recoded and stored on this database, so it is easily accessible for staff and volunteers to record incidents. It is proving very helpful in recording and managing cases.

St Peter's has a core safeguarding team which has been reconfigured in 2022. The team is Dan Millest, Helen Garratt, Jess French, and James Roe. They are joined by the Parish Safeguarding Officer. Sarah Taylor, our PSO, is standing down after many years. We want to say a huge thank you for all her work, advice, and wisdom over the years. We are currently recruiting for a new PSO.

The wider St Peter's safeguarding team meeting monthly to review best practice and safeguarding culture and there is a Family of Churches safeguarding meeting termly at which we share best practice.

Environment & Sustainability

Off the back of COP-26 in late 2021, we tried to increase the action and visibility of sustainability within the church. At the beginning of 2022, we achieved our Bronze Eco Church award, which is a scheme across England and Wales to help churches to reduce their carbon footprint and ensure caring for God's creation is at the forefront of every part of church life.

At the beginning of 2022, we launched 12 Ways To Live More Sustainably which ran throughout the year. Each month we focused on one area of life and gave tips on how our staff team and congregation could become more eco-friendly or low waste in these areas. The areas included spring cleaning, transport, food, clothes, money, and technology.

In February, we took part in Fairtrade Fortnight where materials around Fairtrade products were made available to our congregation, and we committed to only ever using Fairtrade tea, coffee, and sugar in all our ministries. We also took part in Earth Hour as a congregation and encouraged everyone to go further and have a fully electricity free evening.

One area we aimed to tackle in 2022 was the waste produced by the church. We switched to using reusable cups on Sundays and by switching waste providers we have managed to increase our recycling from 30% to 60% throughout the year. With this new provider, we also are now a zero-to-landfill church. We also ran staff litter picks, using several lunch times to collect litter from around the church and Victoria Gardens.

FINANCIAL REVIEW

Total unrestricted income came to £1,700,983 (2021: £1,986,813), including £47,812 of designated income (2021: £341,543). Restricted income totalled £114,017 (2021: £204,595). Income from donations and legacies totalled £1,339,969 (2021: £1,413,391), of which £1,339,969 was unrestricted (2021: £1,413,391).

The overall deficit for the year, including movement on investments was £414,498 (2021: a deficit of £146,769). At the balance sheet date the church held total funds of £501,425 (2021: £915,923), of which £61,011 were unrestricted (2021: £420,084), £406,465 were endowed (2021: £464,073) and £33,949 were restricted (2021: £31,766).

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

PCC MEMBERS ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

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 £17,163 (2021: £299,044), this includes the designated fund of £84,656 (2021: £107,670) leaving a deficit of £67,493 (2021: £191,824). Trustees are aware of the negative free reserves and are taking steps to address the non-compliance with the policy.

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 and 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 All Saints Patcham launched in January 2023 and one more planned to launch during 2023/24.

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: 28 June 2023

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

STATEMENT OF PCC MEMBER'S RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2022

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 2022

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 2022, which comprise the Consolidated Statement of Financial Activities, the Group Balance Sheet, the Charity Balance Sheet, the Consolidated 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 2022 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 2022

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 2022

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 2022

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:

24 July 2023

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
BRIGHTON, ST PETER
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	Unrestricted funds 2022 £	Endowment funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
<u>Income from:</u>						
Donations and legacies	4	1,339,969	-	-	1,339,969	1,413,391
Charitable activities						
Ordinary ministry of the church	5	316,557	-	114,017	430,574	733,410
Other trading activities	6	44,457	-	-	44,457	44,607
Total income		1,700,983	-	114,017	1,815,000	2,191,408
<u>Expenditure on:</u>						
Raising funds						
Subsidiary expenditure		13,352	-	-	13,352	9,336
Other		11,498	-	-	11,498	10,622
		24,850	-	-	24,850	19,958
Charitable activities						
Mission Giving	7/8	77,896	-	-	77,896	92,400
Ordinary ministry of the church	7	1,894,561	-	110,334	2,004,895	1,934,265
Development of sites	7	64,249	-	-	64,249	351,550
		2,036,706	-	110,334	2,147,040	2,378,215
Total expenditure		2,061,556	-	110,334	2,171,890	2,398,173
Net gain/(loss) on investments	11	-	(57,608)	-	(57,608)	59,996
Transfers	17	1,500	-	(1,500)	-	-
Net income/movement in funds		(359,073)	(57,608)	(2,183)	(414,498)	(146,769)
Funds brought forward at 1 January 2022		420,084	464,073	31,766	915,923	1,065,692
Funds carried forward at 31 December 2022	16/17	61,011	406,465	33,949	501,425	915,923

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 2022

	Note	2022 £	2021 £
FIXED ASSETS			
Tangible fixed assets	10	43,848	121,040
Investments	11	406,465	464,073
Total fixed assets		450,313	585,113
CURRENT ASSETS			
Stock	12	-	4,459
Debtors	13	132,142	241,615
Cash at bank and in hand	14	109,816	271,873
Total current assets		241,958	517,947
LIABILITIES			
Creditors falling due within one year	15	(190,846)	(187,137)
NET CURRENT ASSETS		51,112	330,810
TOTAL ASSETS LESS CURRENT LIABILITIES		501,425	915,923
NET ASSETS		501,425	915,923
<u>FUNDS</u>			
Unrestricted general	16	(23,645)	312,324
Designated	16/17	84,656	107,760
Permanent endowment	16/17	406,465	464,073
Restricted	16/17	33,949	31,766
		501,425	915,923

Approved by the Parochial Church Council on 28 June 2023 and signed on its behalf by:



Steve Waring
PCC Member

Charity registration number 1146642

The notes on pages 22 to 35 form part of these accounts.

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

AS AT 31 DECEMBER 2022

	Note	2022 £	2021 £
FIXED ASSETS			
Tangible fixed assets	10	43,848	121,040
Investments	11	406,467	464,075
Total fixed assets		450,315	585,115
CURRENT ASSETS			
Debtors	13	150,726	265,253
Cash at bank and in hand	14	92,171	253,636
Total current assets		242,897	518,889
LIABILITIES			
Creditors falling due within one year	15	(191,790)	(185,952)
NET CURRENT ASSETS		51,107	332,937
TOTAL ASSETS LESS CURRENT LIABILITIES		501,422	918,052
NET ASSETS		501,422	918,052
<u>FUNDS</u>			
Unrestricted general	16	(23,648)	314,453
Designated	16/17	84,656	107,760
Permanent endowment	16/17	406,465	464,075
Restricted	16/17	33,949	31,766
		501,422	918,052

Approved by the Parochial Church Council on 28 June 2023 and signed on its behalf by:



Steve Waring
PCC Member

Charity registration number 1146642

The notes on pages 22 to 35 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 2022

	Note	2022 £	2021 £		
Cash flows from operating activities					
Surplus/(Deficit) for the year		(501,425)	(149,769)		
<i>Adjustments for:</i>					
Depreciation of tangible fixed assets	10	89,454	94,379		
Decrease/(increase) in stock	12	4,459	-		
Decrease/(increase) in debtors	13	109,473	(16,819)		
(Decrease)/increase in creditors	15	3,709	(64,236)		
Loss on disposal of a fixed asset	10	815	-		
(Gain)/loss on investments	11	57,608	(56,996)		
Net cash generated from/(used in) operating activities		(148,980)	(193,441)		
Cash flows from investing activities					
Assets purchased	10	(13,077)	(34,579)		
Net cash used in investing activities		(13,077)	(34,579)		
Net decrease in cash		(162,057)	(228,020)		
Analysis of net cash/(debt)					
		At 1 January 2022 £	Cash flow £	Non-cash changes £	At 31 December 2022 £
Cash and cash equivalents	14	271,873	(162,057)	-	109,816

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
BRIGHTON, ST PETER
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

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. 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 2022**

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 2022**

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 2022**

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

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Donations	1,329,574	-	1,329,574	1,358,514
Collections	4,438	-	4,438	210
Grants	5,957	-	5,957	54,667
	<u>1,339,969</u>	<u>-</u>	<u>1,339,969</u>	<u>1,413,391</u>

The income from donations and legacies was £1,339,969 (2021: £1,413,391), of which £1,339,969 was unrestricted (2021: £1,413,391) and £Nil was restricted (2021: £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

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
<i>Ordinary ministry of the church:</i>				
Events and courses	121,866	-	121,866	35,551
Grants	194,691	114,017	308,708	697,859
	<u>316,557</u>	<u>114,017</u>	<u>430,574</u>	<u>733,410</u>

The income from charitable activities was £430,574 (2021: £733,410), of which £316,557 is unrestricted (2021: £528,815) and £114,017 is restricted (2021: £204,595).

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
BRIGHTON, ST PETER
NOTES TO THE FINANCIAL STATEMENTS (CONT...)
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6. Income from other trading activities

	Unrestricted funds £	Designated funds £	Total 2022 £	Total 2021 £
Other trading income	-	37,500	37,500	36,607
Bright City Collective Ltd income	6,957	-	6,957	8,000
	<u>6,957</u>	<u>37,500</u>	<u>44,457</u>	<u>44,607</u>

Income from other trading activities was £44,457 (2021: £44,607) of which £6,957 was unrestricted (2021: £8,000) and £37,500 was designated (2021: £36,607). 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

	Ordinary ministry of the church £	Development of sites £	2022 Total £	2021 Total £
Clergy costs	189,327	-	189,327	179,648
Other staff costs	893,220	-	893,220	726,101
Church services and worships	17,346	-	17,346	19,473
Church courses and ministry costs	579,214	-	579,214	665,984
Church administration	121,891	-	121,891	128,343
Church running costs	94,239	-	94,239	100,236
Depreciation (note 10)	89,449	-	89,449	94,379
Governance costs	20,209	-	20,209	20,101
Mission giving (note 8)	77,896	-	77,896	92,400
Restoration of the bell tower	-	64,249	64,249	351,550
	<u>2,082,791</u>	<u>64,249</u>	<u>2,147,040</u>	<u>2,378,215</u>

Total expenditure on charitable activities - activities related to the furtherance of the church's objects was £2,147,040 (2021: £2,378,215) of which £2,036,706 was unrestricted (2021: £2,173,953) and £110,334 was restricted (2021: £204,262).

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 £16,800 for audit services (2021: £9,750) and £3,409 for other professional fees (2021: £3,803).

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8. Expenditure on charitable activities - mission giving

	Grants 2022	Grants 2021
	£	£
<i>Grants to institutions:</i>		
A Rocha (UK)	-	3,000
Alpha International	20,000	10,000
Ankoma Outreach	-	300
Bevendean Church	250	-
Bridge The Gap Football	-	5,000
Brighton & Hove City Mission	-	219
Brighton Light Trust	11,346	11,346
Christ Church – Rio, Brazil	4,000	-
FRONTIERS	500	-
Hope Gardens	-	1,500
Indi-Anna Smith / Pink Letters	500	-
International Justice Mission	4,000	4,500
Kennedy Street Foundation	1,000	-
National Churches Trust	500	500
Orphans International	-	300
Other	-	13,363
Renewal Vineyard Church	-	5,000
Samara's Aid Appeal	4,000	10,000
Spear Brighton Trust	-	11,372
St Anne's Drop-In – Kemptown	-	500
St Cuthman's Church	10,000	-
St Mary Magdalene Church – Coldean	-	500
St Matthias Church, Brighton	10,000	10,000
St Stephens Society – Hong Kong	-	2,000
Tear Fund	7,500	-
The Humming Bird Refuge Project	-	300
Toilet Twinning	-	600
Vidhava Fund - India	-	1,500
	73,596	91,800
Grants to 2 individuals (2021: 2 individuals)	4,300	600
Total mission giving	77,896	92,400

All mission giving expenditure is unrestricted in both 2022 and 2021.

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

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9. Staff costs, staff numbers and key management personnel

	2022	2021
	£	£
Wages and salaries	822,793	685,164
Social security costs	69,429	60,245
Pension contributions	16,849	13,694
	<u>909,071</u>	<u>759,103</u>

The average number of staff, excluding clergy, was 43 (2021: 33).

No staff members received emoluments from Brighton, Saint Peter in excess of £60,000 in 2022 (2021: £70,000-£80,000).

During the year redundancy payments totaling £10,860 were paid (2021: £Nil).

Three members of the PCC received remuneration in the year (2021: Three). Tom Limebear (Youth Outreach Lead), Hannah Raiss (HR Lead) and Holly Roe (Student Pastor) were paid a total of £56,262 (2021: £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 £258,082 (2021: £278,159).

10. Tangible fixed assets

Charity and group

	Computer equipment £	Improvements to property £	Other equipment £	Total £
COST				
Opening balance 1 st January 2022	45,361	427,068	474,233	946,662
Additions	7,403	-	5,674	13,077
Disposals	-	-	(1,134)	(1,134)
Closing balance 31 st December 2022	<u>52,764</u>	<u>427,068</u>	<u>478,773</u>	<u>958,605</u>
DEPRECIATION				
Opening balance 1 st January 2022	44,583	345,039	436,000	825,622
Charge for the period	2,819	44,540	42,095	89,454
On disposals	-	-	(319)	(319)
Closing balance 31 st December 2022	<u>47,402</u>	<u>389,579</u>	<u>477,776</u>	<u>914,757</u>
NET BOOK VALUE				
At 31 st December 2022	<u>5,362</u>	<u>37,489</u>	<u>997</u>	<u>43,848</u>
At 31 st December 2021	<u>778</u>	<u>82,029</u>	<u>38,233</u>	<u>121,040</u>

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11. Investments

	Charity At fair value £	Charity At Cost £	Charity Total £	Group At fair value £
Fair value at 1 January 2022	464,073	2	464,075	464,073
Disposals in the year	(27,490)	-	(27,490)	(27,490)
Change in market value	(30,118)	-	(30,118)	(30,118)
Cost/fair value at 31 December 2022	<u>406,465</u>	<u>2</u>	<u>406,467</u>	<u>406,465</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 £245,000 (2021: £327,908) 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. £52,003 (2021: £52,550) was held on the Edward Riley Memorial fund which is to be used for the provision of maintenance in the church hall. £91,459 (2021: £112,099) was held in the Vicarage fund. £18,003 (2021: £20,029) was held in the Vicar's Discretionary Fund.

The investment in Bright City Collective Ltd (a 100% owned trading subsidiary) is held at cost (£2) on the balance sheet date (2021: £2). Details of the subsidiary's trading results can be found in note 19.

12. Stock

	Charity		Group	
	2022 £	2021 £	2022 £	2021 £
Stock of CDs and merchandise	-	-	-	4,459
	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,459</u>

13. Debtors

	Charity		Group	
	2022 £	2021 £	2022 £	2021 £
Trade debtors	1,184	23,163	1,184	23,163
Gift aid due from HMRC	12,160	10,845	12,160	10,845
Amounts due from subsidiary undertaking	19,775	32,530	-	-
Other debtors	101,183	128,789	101,183	128,789
Prepayments and accrued income	16,424	69,926	17,615	78,818
	<u>150,726</u>	<u>265,253</u>	<u>132,142</u>	<u>241,615</u>

Amounts due from subsidiary undertakings include a loan to Bright City Collectives of £19,775 (2021: £25,214). Interest is payable on the loan at 3.25%. The loan is repayable on demand.

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14. Cash at bank and in hand

	Charity		Group	
	2022	2021	2022	2021
	£	£	£	£
Cash at bank	87,877	243,765	105,522	262,002
Cash in hand	4,294	9,871	4,294	9,871
	<u>92,171</u>	<u>253,636</u>	<u>109,816</u>	<u>271,873</u>

15. Creditors: amounts due within one year

	Charity		Group	
	2022	2021	2022	2021
	£	£	£	£
Trade creditors	78,192	39,154	78,192	39,154
Taxation	18,674	16,386	18,674	16,386
Other creditors	11,928	31,749	10,984	32,934
Accruals and deferred income	82,996	98,663	82,996	98,663
	<u>191,790</u>	<u>185,952</u>	<u>190,846</u>	<u>187,137</u>

16. Analysis of net assets by fund

Charity

Year ended 31 December 2022:

	Unrestricted funds	Designated funds	Endowment funds	Restricted funds	Total 2022
	£	£	£	£	£
Fixed assets	43,848	-	-	-	43,848
Investments	2	-	406,465	-	406,467
Current assets	124,292	84,656	-	33,949	242,897
Current liabilities	(191,790)	-	-	-	(191,790)
Fund balance	<u>(23,648)</u>	<u>84,656</u>	<u>406,465</u>	<u>33,949</u>	<u>501,422</u>

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16. Analysis of net assets by fund (continued)

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	314,453	107,760	464,073	31,766	918,052

Group

Year ended 31 December 2022:

	Unrestricted funds	Designated funds	Endowment funds	Restricted funds	Total 2022
	£	£	£	£	£
Fixed assets	43,848	-	-	-	43,848
Investments	-	-	406,465	-	406,465
Current assets	123,353	84,656	-	33,949	241,958
Current liabilities	(190,846)	-	-	-	(190,846)
Fund balance	(23,645)	84,656	406,465	33,949	501,425

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)
Fund balance	312,324	107,760	464,073	31,766	915,923

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17. Funds

Restricted Funds

	Balance at 01-Jan-22	Incoming resources	Resources Expended	Transfers	Balance at 31-Dec-22
	£	£	£	£	£
Africa House	-	5,000	(5,000)	-	-
Café	9,850	15,000	(14,850)	-	10,000
Heat or Eat	-	1,707	-	-	1,707
HTB Network salaries	-	125	(125)	-	-
Leaving Gifts	-	1,947	(1,947)	-	-
Livestream	4,674	6,025	(7,247)	-	3,452
LYN Grants & Fundraising	-	2,015	(2,755)	-	(740)
Manor Collective	2,811	11,500	(13,224)	-	1,087
Play Café	-	1,000	-	-	1,000
Safehaven	2,000	41,750	(43,750)	-	-
Safehaven House	7,500	-	-	(7,500)	-
Safehaven Mother and Baby	1,931	4,000	(2,886)	-	3,045
Safehaven Women	-	23,948	(18,550)	6,000	11,398
Vicar's Discretionary Fund	3,000	-	-	-	3,000
Total Restricted funds	31,766	114,017	(110,334)	(1,500)	33,949

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 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 Heat or Eat Fund was money given by church members to be distributed to those experiencing financial hardship in the difficult economic climate.

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 LYN Grant & Fundraising fund was created to provide support to vulnerable people within the local community. In 2022 it distributed hot water bottles and provided Christmas meals to those attending the Safehaven ministry.

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

The Play Café Fund was money given towards a new weekly community play café set up in the church.

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

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17. Funds (continued)

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

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

Permanent Endowment Funds

	Balance at 01-Jan-22	Incoming resources	Resources Expended	Transfers/ Losses	Balance at 31-Dec-22
	£	£	£	£	£
Investments	464,073	-	-	(57,608)	406,465
	<u>464,073</u>	<u>-</u>	<u>-</u>	<u>(57,608)</u>	<u>406,465</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/losses of £57,608 represent losses on investments of £30,118 (2021: gains of £56,996) and disposals of £27,490 (2021: £Nil).

Designated Funds

	Balance at 01-Jan-22	Incoming resources	Resources Expended	Transfers/ Gains	Balance at 31-Dec-22
	£	£	£	£	£
Buildings fund	107,760	47,812	(70,916)	-	84,656
	<u>107,760</u>	<u>47,812</u>	<u>(70,916)</u>	<u>-</u>	<u>84,656</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.

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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 2022 the charity had total commitments under non-cancellable operating leases and contracts as follows:

	Land and buildings 2022 £	Land and buildings 2021 £	Other 2022 £	Other 2021 £
Expiry date:				
Within one year	44,500	44,500	2,160	2,160
Between one and two years	22,250	66,750	180	2,340
Between two and five years	-	-	-	-
	<u>66,750</u>	<u>111,250</u>	<u>2,340</u>	<u>4,500</u>

Operating lease payments of £45,964 (2021: £32,036) 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:

	2022 £	2021 £
Total income	13,352	10,129
Total expenditure	(13,352)	(8,000)
Profit/loss	<u>-</u>	<u>2,129</u>
Capital and reserves	<u>-</u>	<u>2,127</u>

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20. Related Parties

Holy Trinity Brompton (HTB)

Revd. Jonny Gumbel, the Assistant Vicar of Brighton, Saint Peter to August 2022, is the son of the Vicar of Holy Trinity Brompton (HTB), the Revd. Nicky Gumbel. During the year payments were made to HTB totalling £5,732 (2021: £1,230) and income was received from HTB totalling £7,473 (2021: £nil). At the Balance Sheet date £nil was owed to HTB (2021: £nil was owed to HTB).

The Church Renewal Trust (CRT)

Revd. Archie Coates, the Vicar of Brighton, St Peter to August 2022, is a trustee of the charity Church Renewal Trust (CRT). Revd. Jonny Gumbel, the Assistant Vicar of Brighton, Saint Peter to August 2022, 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 to August 2022, is a trustee of the charity Alpha International. Revd. Jonny Gumbel, the Assistant Vicar of Brighton, Saint Peter to August 2022, is the son of the Revd. Nicky Gumbel, also a trustee of Alpha International. During the year payments were made to Alpha International totalling £nil (2021: £628) and grants were received from Alpha International totalling £nil (2021: £10,000). At the Balance Sheet date £nil was owed to Alpha International (2021: £nil). Brighton, St Peter also donated £20,000 to Alpha International.

PCC Members & Connected Parties

During both 2022 and 2023 PCC members made various donations to the church.

Three members of staff were also members of the PCC (T Limebear, H Raiss and H Roe). The church paid a total of £51,075 (2021: £22,629) in respect of such staff.

The following staff were related to members of the PCC: Sam Coates (spouse), Kate Millest (spouse) and James Roe (spouse). The church paid a total of £43,900 (2021: £69,996) in respect of such staff.

Leslie Taylor, Revd. Archie Coates and Revd. Daniel Millest, members of the PCC, are also members of the PCC at St Cuthman's Church, Whitehawk. During the year Brighton, Saint Peter made payments to St Cuthman's Church, Whitehawk of £58 (2021: £6,750) and recharged costs of £2,116 (2021: £1,620). At the Balance Sheet date £698 (2021: £196) was due from St Cuthman's Church, Whitehawk.

Revd. Archie Coates, Revd. Ali Marshall and Revd. Daniel Millest, members of the PCC, are also members of the PCC at St Leonard's Church, Aldrington. During the year Brighton, Saint Peter made payments to St Leonard's Church, Aldrington of £21,690 (2021: £25,000) and recharged costs of £23,034 (2021: £2,621). At the Balance Sheet date £1,377 (2021: £2,621) was due from St Leonard's Church, Aldrington.

Leslie Taylor, Toluwa Oyeleye 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 (2021: £nil). Brighton, Saint Peter also donated £nil to Spear Brighton Trust in the year (2021: £11,372).

During the year paint was purchased from C Brewer & Sons Limited with a value of £251 (2021: £190) and at the balance sheet date £7 was owed to them (2021: £nil). S Brewer's spouse is a director of C Brewer & Sons Limited.

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