

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

Financial Statements

For the year ended 31 December 2023



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

LEGAL & ADMINISTRATIVE INFORMATION

PCC Members

Mrs A Beal
Mrs S Brewer
Mr C Coates
Mrs A Egede
Mr M Egede
Revd H Garratt
Mrs A Green
Mr B Jacob
Mr S Jefferies
Ms S John
Mr A Jones
Mrs I-A Kent
Mr T Limebear
Mr S Luke

Revd D Millest
Mrs K Millest
Revd H Milne
Ms T Oyeleye
Revd E Roe
Mr J Roe
Mr J Sayers
Mr J Stinson
Miss H Turpin
Mrs P Turton
Ms T Van Nierkerk
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

	Page
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

FOR THE YEAR ENDED 31 DECEMBER 2023

The PCC members present their report and accounts for the year ended 31st December 2023 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 Daniel Millest, 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 – resigned 03/09/23
Mrs A Beal – appointed 22/05/23
Mrs S Brewer
Mr L Chan – resigned 22/05/23
Revd A Coates
Mr C Coates
Mr S Dracott – resigned 22/05/23
Mrs A Egede
Mr M Edede – appointed 22/05/23
Mrs C Footitt
Revd H Garratt
Mrs A Green – appointed 22/05/23
Mr B Jacob
Mr S Jefferies – appointed 22/05/23
Ms S John – appointed 22/05/23
Mr A Jones – appointed 22/05/23
Mrs I Kent – appointed 22/05/23
Mr T Limebear
Mr C Lomas – resigned 22/05/23
Mr S Luke – appointed 22/05/23
Revd H Milne
Revd D Millest
Mrs K Millest – appointed 22/05/23
Ms T van Nierkerk – appointed 22/05/23
Mrs C Orton – resigned 22/05/23
Ms T Oyeleye
Mr O Purchase – resigned 22/05/23
Revd E Roe
Miss H Roe – resigned 22/05/23
Mr J Roe – appointed 21/03/23
Mr J Sayers
Mr J Stinson – appointed 22/05/23
Mr L Taylor – resigned 22/05/23
Ms S Taylor – resigned 22/05/23
Miss H Turpin

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

PCC MEMBERS ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Mrs P Turton

Mr R Verheul – resigned 22/05/23

Mr S Waring – resigned 22/05/23

Miss S White

Mr C Willis

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

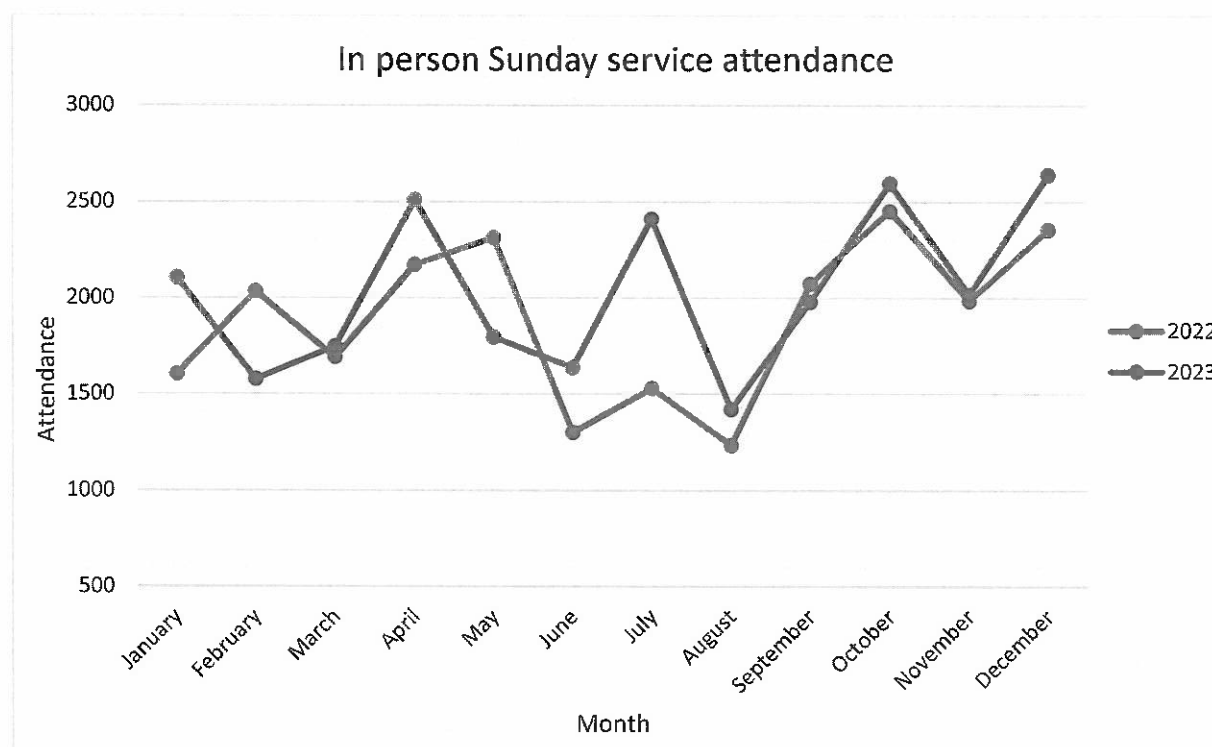
FOR THE YEAR ENDED 31 DECEMBER 2023

ACHIEVEMENTS AND PERFORMANCE

Services

Throughout 2023, the service times stayed stable, with a holy communion service at 8am and informal services at 10.30am and 6.30pm. It became clear early in the year that a second morning service would be needed at some point. It was decided that this change should not occur until 2024 and so was planned for in the second half of 2023. After removing the targeting of the evening service towards youth and students at the end of 2022, we have seen this service grow with representation from a wide range of age groups each week. However, the evening service is still favoured by the older youth and students within our congregation.

In 2023, we saw a great increase in the number of individuals wanting to get baptised, which was a true highlight of the year. Across the year 15 adults, 4 youth, 4 children and 6 infants we baptised.



Kids

2023 was a fruitful year for the Kids Ministry. We had Kids groups for preschoolers and school age children provided all year round empowering around 16 volunteers every Sunday in team and discipling an average of 50 to 60 children each week. Our Kids Team grew in commitment with 59 people signed up to be a part of the team.

We ran our Bright Party in October half term again with 348 children attending our jungle themed event. We reprised our Nativity with 35 children taking part to tell the Christmas story at our Family Carols service, with 412 people attending the service.

In December our Kids Pastor Hannah Lockhart left and we moved to a volunteer-led model of Kids Ministry with Kate Millest overseeing the team.

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

PCC MEMBERS ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Youth

Youth at St Peter's has been so blessed this year. As a team we have gone through a lot of changes, but God has been very kind. We have had an increase on youth attending on Fridays, seeing around 45-55 young people each week. Whilst these numbers have been amazing, it has been the growth in faith and leadership that we have seen in the young people which has been the best thing that has happened this year. We have seen more young people beginning to step up in leading worship on our Friday sessions and also start preaching, including preaching at a Sunday service.

In February, we had 75 young people from across the Family of Churches attend our annual Youth Weekend Away. This was such an amazing time of worshipping God and drawing closer together as a church community. One of the best parts of the weekend away is watching youth from different churches create new friendships with one another.

In 2023, we decided to launch Youth village at Focus, which was a camping area for all the youth from across the Family of Churches whose parents were not attending. We brought 40 young people, without their parents, under the care of the youth leaders. Being able to create opportunities for the young people to meet and encounter God for the weekend was such a blessing. One of the boys we brought had never been to a Christian festival or event before, and his family doesn't come to church. We got to watch him spend the weekend worshipping and enthusiastically attending Bible studies. When asked what his highlight was he said that the worship was incredible and he still has a Focus youth worship playlist that he regularly listens to. There was also an option youth Bible In One Year study each day at Focus. The youth leaders offered to attend if anyone wanted to go. Each morning we had around 20 young people attend this session to spend more time reading their Bibles and hearing about the word of God.

To finish the year off we had a leader and one of our own youth run a term of Alpha. We had 6 guests join for the duration of the course, one of which has re-founded his faith and begun to regularly join on Sundays and attend Youth on Fridays.

Students

In February, we took 69 students plus team on our annual Student Weekend Away.

In June, Hannah Milne succeeded James Bailey and Holly Roe as Student Pastor. By this time, the academic year had come to an end. In September, we welcomed over 100 students to our Pub Quiz at the start of the new academic year and began meeting for Student Central every other Tuesday night. This is a time to gather for dinner, worship, input, and ministry with around 70 to 80 students attending each evening. We welcomed guest speakers from across Brighton and the country to input into the lives of the students.

Students also joined the Discipleship Stream, an opportunity for them to dig deeper into the Bible and develop their faith in a small group, discursive context, with members of the wider church family involved too.

Lunch at the Lukes', a fortnightly Sunday lunch at Jodi and Steve Luke's house, has been hugely successful, seeing up to 40 students filling the house for home-cooked lunch and a chance to relax and build community, as well as spend time talking through life with Jodi and Steve.

The Christmas Party saw 100 students enjoy an evening of Christmas celebrations and dancing to end the term.

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

PCC MEMBERS ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Alpha

In 2023, Alpha was a big highlight of the year. We ran three courses that helped many individuals ask questions about faith and come to know Jesus. Partway through 2023, Ali Beal took over the running of Alpha on a volunteer basis, supported by our paid staff members. Ali has been such a blessing to the Alpha ministry and has encouraged and equipped all of our hosts and helpers to lead their Alpha groups warmly and effectively.

The success of Alpha has been evident this year with over 250 people signing up in advance of the courses and numerous people turning up on the door. Many of those who completed Alpha in 2023 had never physically visited St Peter's before and were encouraged to come by friends, or those that had lost their faith but decided to try church again.

We had the privilege of hosting an Alpha Day with the Family of Churches at each of our courses. This day is often the highlight of the course for attendees, with many being filled with the Spirit and saying yes to Jesus.

Safehaven Women

After the closure of the Hope Centre was announced, we consulted with sector partners and guests helping to inform the transition back into the church space. The partnerships and relationships made through our Hope Centre work at Bloom were foundational in this process. A key aspect that came out of the consultation was the importance of creating the right space. This fed into the refurbishment and upgrade of our Church Hall, with 'Phase 1' completed for the start of term in September. Across the week this space now hosts our Probation Breakfast, our Mother & Baby Group and domestic abuse charity RISE's 'Rising Stars' children's programme.

This year at our Thursday drop-ins, alongside the meal and reflection time, we have reintroduced activities back into the session. As well as being run previously at the Hope Centre (such as art & crafts, pampering) these were also requested by guests as part of the consultation run last year. External specialists continue to attend the Drop-in across the term, helping to build relationships within Safehaven Women's more relaxed, supportive environment. One guest says, "I came when I was very socially isolated. I have found community and come back every week for connection." Such connection has led three previous guests to now be part of our volunteer team. "This place is my lifeline... I feel so safe here." Over the last year 285 individual women participated in the Drop-in across 1,774 visits. An average of 47 women continue to be welcomed every week. Over this last year 68 different volunteers have helped at Safehaven Women making up 2,304 volunteering hours. By offering more activities on site, the church becomes more familiar to our guests, making it easier for them to participate in other activities, increasing their community of support and providing new skills and experiences. Over the past year women have attended church activities including St Peter's Play Café, a Gardening Group and Sunday church.

Probation Breakfast

In partnership with The Probation Service we continue to provide a warm, welcoming environment in which women meet with their Probation Officers and other essential services – all over breakfast! Additional activities such as arts and crafts also run during the session, helping guests engage with each other and open-up about their experiences. One participant arriving at Probation Breakfast for the first time was overwhelmed and full of anxiety and after first arriving said "I think I am in the wrong place, I am supposed to be being punished and this place is welcoming and beautiful", she burst into tears and said she felt unworthy of being here, after lots of coffee, pastries and support from the team she left two hours later saying "she felt like a different women". Since the Breakfast moved into the church last July, around 20 women on Probation have been supported. We have a strong core team of 8 volunteers from St Peter's regularly serving.

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

PCC MEMBERS ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Safehaven Mother & Baby

We continue to support vulnerable mothers through formal sessions and informal support, helping participants to develop self-confidence, to inform positive choices and work towards the reality of a hope-filled future. Sessions over the last year have included creating 2024 Dream Boards, arts & craft sessions, a First Aid training session, parenting, gardening, healthy eating, and discussions around mental health and wellbeing. The calm and nurturing space continues to play a foundational role for many vulnerable mothers. Recently a mother arrived with her baby, stressed and in tears, on her way to an appointment with her social worker. Through the support received at the group she was able to go on to the appointment calmer and more confident. We have seen community and relationship between our mums deepen, with them regularly supporting and encouraging each other and seeing each other outside of the group. Over this last year 33 mothers were supported, across 141 visits. On average 5 women and their children are welcomed into our space every week but this can be as many as 12.

RISE have continued to run their 'Rising Stars' children's programme in our Church Hall, during which we offer a social group for participants' mothers in the adjacent church space. Since moving this into the church (rather than down the road at Bloom Café) most of the RISE Mums now take part. New friendships have formed through the sharing of similar experiences, and support networks developed. Rise have run three 'Rising Stars' Groups and we have facilitated three Mums Groups alongside this, supporting around 24 children and 20 mums.

Safehaven Saturday

This is our 14th Year of running Safehaven Saturday at St Peter's, opening the doors to men and women who are homeless or disadvantaged in our city. One guest said "It's fantastic because I am so lonely. I like to chat and speak to people. This gives me hope to live." Over this last year 722 individual men and women attended our Saturday Meal across 2,692 visits, with on average 94 guests attending each week. The familiarity and friendships which develop help guests feel more confident in accessing further support via signposting or from specialist partners via our Men's and Women's Drop-ins (held in the same space). Up to 20 guests are taking part in the service, with most of the volunteer team. Over this last year 135 different volunteers have helped at Safehaven Saturday making up 2,547 volunteering hours.

Safehaven Men

Our Men's Drop-in continues to provide a safe space for men who are disadvantaged to come together, form positive and constructive relationships, and feel connected through a light meal, conversation, and low-key activities. Across 2023 the Drop-in continued to develop, with areas for writing, art and music becoming more established, as well as a range of games/activities. An 'opt-in' Alpha course ran for the first-time last year during the Drop-in session but in a separate space, with 5-6 men participating across the nine weeks. Ten outreach services now regularly attend the Men's Drop-in covering the areas of health, social prescribing, debt and budgeting, housing, employment, and volunteering. One guest said "Safehaven is the only time I get to talk about my mental health, I can't talk to anyone else about my anxiety and worry, it's an important part of my week, I am so grateful for you all here and the love you show me". In 2023 the Men's Drop-in supported 549 individuals across a total of 2,034 visits. We welcome an average of 65 men every week.

Spear

2023 has been a brilliant year for the Spear Brighton team. Here's a rundown of the year in numbers:

- 74 young people completed the Spear Programme!
- 85% 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).
- 62% of these young people were already in work or education three months after finishing the programme.
- 71% of those who did Spear a year ago are still in work/education!

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

PCC MEMBERS ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Edan did the programme in November, he shared this at celebration:

"Spear has helped me with my speech and given me a community as well - a big thing for me. I was a shut-in for five years, had no friends outside. Being out and meeting people feels nice. I tend to look down on myself quite a lot, but Spear has given me time to think about what I'm actually good at. It's given me confidence to know what my skills are. I'll be able to use my strengths that I never realised I had. I'm more open to jobs now. Before I was really fixed on doing one thing."

Edan is now studying a floristry course at Plumpton college and is seeking gardening roles.

Spear exists 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 we have been strengthening relationships with Mind, CAMHS, the Turner Family Hub, the Youth Offending team, Probation Services, Looked After Children teams and The Foyer and Clocktower Sanctuary supported accommodation services to name a few.

Tackling Anxiety Together

Tackling Anxiety Together (TAT) ran one online course in 2023, with more in-person courses being planned for 2024. The course has now been piloted at various other churches across the country, including HTB London, with around 200 people taking part. All of the courses have had very encouraging feedback. This year we have been made an official charity which has opened the doors to expand the course and take it to a wider market.

This year at The Well, mental health mornings at St Peter's, we ran a TAT event where anyone who suffered from anxiety or was interested in the area was invited to attend to hear from individuals who have had anxiety and found strategies to manage it. During this even we also had an open question time with a panel of experts and several people spoke about how their Christian faith makes a huge difference in their wellbeing and mental health.

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 nearly four years. It's for all those in any recovery and who are struggling, and families and friends of those in addiction, drinking or substance-use.

We meet weekly in term time, once a week on Zoom and the alternate 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. Some have also now moved into holding their own recovery meeting within our Family of Churches.

Our community across our churches is around 100 people and we've recently set up a WhatsApp community group where we encourage and support each other and have plans to do a nightly examine on Zoom, twice a month. This year we were given the honour of taking Faith in Recovery to Focus and ran a daily morning meeting during the weekend.

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, or 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 of our faith and recovery journey.

The vision is to equip and enable others throughout our network of churches and beyond to have a recovery community within every church.

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

PCC MEMBERS ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Groups

One of the key ways that we aim for people to be fully integrated into the life of St Peter's is to join a mid-week discipleship/home group. As with last year, we have had a number of groups who have stopped meeting for a variety of reasons (including more groups starting at the Family of Churches plants and people moving to join those churches). However, those groups that are still meeting are firing on all cylinders with people often remarking that they feel "loved and cared for", and "pastored and known" by their Group leaders. The content for Groups continues to be provided by Dan and Kate Millest with deep-dives into the scriptures for that week's sermon passage, providing opportunities for people to grow in their biblical literacy, forge deeper friendships with others as well as spurring one another on in our corporate discipleship journey.

Later in 2023, we also introduced the Discipleship Stream - a venture which we hoped would bring together existing home groups, students and those who cannot access a home group for whatever reason. The first term had 4 of our existing groups take part and also led to the creation of two new groups. Our hope going forward is that Discipleship Stream will be a Groups 'incubator' - allowing us to replicate new groups and set them up to thrive for the long haul.

Worship

2023 has been a year of growth and new beginnings for the worship and production team at St Peter's. It has seen a lot of seasoned members of the team sadly move on to new places, however, excitingly, a wave of new team have filled the gaps. Since January we have seen around 15 new people join the regular Sunday worship and production team, a number of them now key in modelling the worship culture here at St Peter's.

On the production side of things, we have appointed Nathan Robinson in a freelance capacity as Production Coordinator. His role has helped maintain, upgrade and look after our production equipment that we use week in week out, bring consistency to the sound of Sunday worship and importantly to recruit and develop the group of volunteers that makes up our production team.

Our Easter and Christmas services are some of our key worship services in the calendar year and an opportunity to really draw on all the creativity and giftings within the team to worship God and teach the gospel to hundreds of visitors that come to church for the first time. Our Easter services included a contemplative Good Friday service and joy filled celebration service on Easter Sunday where we hosted over 1000 people between the two services. In December, we held over 8 different Christmas services including Carols which on its own got around 20 worship and production team involved in many different roles including composing, filming, lighting, and mixing. As a team we also wrote and produced a Kids Christmas EP 'The Greatest Gift'.

Play Café

Our vision for Play Café is to build a lay led ministry to the community. A warm, free café 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 ran the play café every Thursday during term time and raised up a growing team of leaders, many of which weren't serving elsewhere. Community engagement was between 110-180 visitors every Thursday, the vast majority of which do not engage with St Peter's at any other point.

Safeguarding

At St Peter's we use a safeguarding database, MyConcern. All safeguarding concerns are recorded 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 2023. The team is Dan Millest, Helen Garratt, Jess French, and James Roe. The wider St Peter's safeguarding team meet monthly to review best practice and safeguarding culture and there is a Family of Churches safeguarding meeting termly at which we share best practice.

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

PCC MEMBERS ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

We require volunteers in a number of ministries to undertake the Church of England safeguarding training online modules and encourage all the congregation to complete the Basic Awareness module.

Prayer

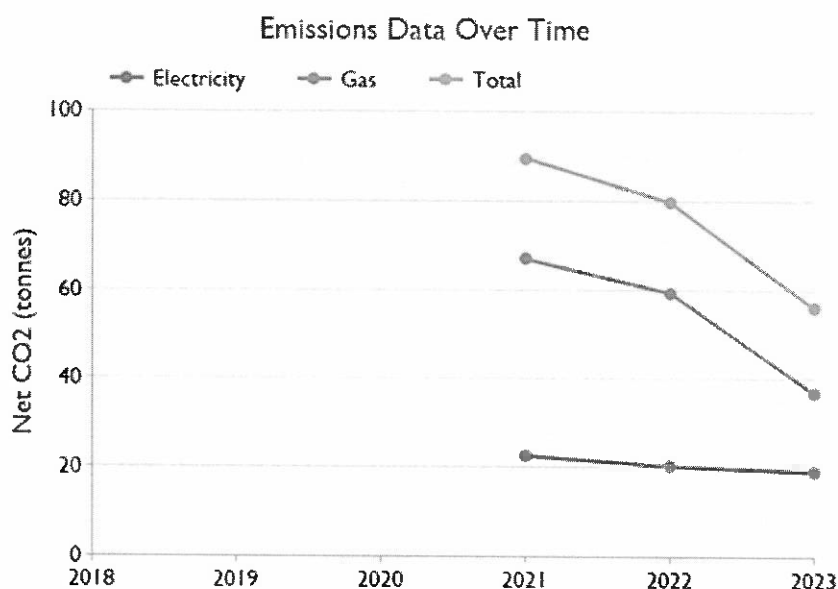
Prayer ministry was offered every Sunday in 2023 across the services. We ran prayer ministry training and raised up new leaders in how to safely pray for one another as well as hosting a daily prayer community on Zoom every weekday throughout term time which has around 20-30 people attending and was led by a variety of lay leaders as a safe leading opportunity.

Environment & Sustainability

Since achieving our Bronze Eco Church award in 2022, a scheme to help churches reduce their carbon footprint and care for God's creation, we have set our sights on achieving the Silver award. We worked on this across 2023 and although we haven't managed to fully reach the award yet, we have made strides to do so.

The land and creation care portion of the award has seen particular gains with the introduction of the beehive on the roof, helping to pollinate the flowers in the local area. Additionally, we ran several gardening groups on Saturday mornings to plant flowers and plants around the church.

Since 2021, the church has been tracking its carbon footprint as a way to highlight areas that need improving and ways to reduce our emissions. Natural gas, used for our heating system, is our primary source of emissions, with 66% of our total emissions coming from this source. In 2023, we managed to secure a great reduction in emissions, partially due to replacing two circulation pumps and partially due to better management of the heating system in general.



As a church we also took part in Earth Hour together and encouraged everyone to go further and have a fully electricity free evening.

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

PCC MEMBERS ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Staff

2023 saw significant changes in regard to our staff for which we went through a large restructuring and reorganisation. During the first half of the year a number of staff were unfortunately made redundant. In total, approximately 16 staff either finished their contract or were made redundant. There was a myriad of reasons for this, though largely due to available finances and the level of sustainability of being able to continue at that level of operation.

Our HR consultant Naomi Cane from Spectrum HR was engaged throughout the process and we owe much gratitude to her for her advice and consultation. Although challenging and at times, painful, the broad sense was that it was a well-handled process with several staff involved, leading the consultation period and journeying with each member of staff, whether they eventually left the organisation or for those who stayed on.

By summer, the last of the redundancies took place, and so from September, with a slimmed down staff profile, we began to reorganise and rebuild a team that was able to sustain and deliver the daily operation of advancing the kingdom of God in Brighton and Hove.

This started with a staff away day at St Leonard's where we were able to gather again, take stock and set a new course and essentially, workout how we were to continue in the direction of a new model of reduced staffing level and more lay-led ministries, especially in roles such as Alpha, Kids, Production and Sunday and Events coordinators where those roles weren't replaced.

Strategic Development Fund

The Strategic Development Fund (SDF) project in partnership with the Diocese of Chichester and funded by the central Church of England continued into its third year (started in 2021 and runs until 2026).

St Peter's is the lead church for the Family of Churches and continues to work with the Diocese on the project with two church plants already having taken place, St Richard's & St Leonard's, seeing real growth and success. 2023 was planned to launch All Saints Patcham and St Andrew's Moulsecoomb, though both have had setbacks for differing reasons and are planning to relaunch in 2024.

For St Peter's, the Discipleship Stream and Youth Outreach are the two active projects that have developed over the year and borne real fruit with growth seen in both areas.

Youth Outreach was able to strengthen its partnership with schools across the city and it's in this area where we're really seeing God at work which is particularly exciting. The once-per-month All-In on a Friday at St Peter's is also a significant piece of this outreach plan where we're seeing those who have perhaps discovered a church in their local area, through a youth café drop in, for example, eventually coming to a Friday night at St Peter's.

We continue to receive funding for a couple of SDF related roles though from 2024 these roles will start to be funded by St Peter's, which was always the original intention and our commitment to the project. A sustainability plan is being implemented over the next couple of years.

FINANCIAL REVIEW

Total unrestricted income came to £1,585,860 (2022: £1,700,983), including £33,734 of designated income (2022: £47,812). Restricted income totalled £53,114 (2022: £114,017). Income from donations and legacies totalled £1,342,109 (2022: £1,339,969), of which £1,342,109 was unrestricted (2022: £1,339,969).

The overall surplus for the year, including movement on investments was £119,905 (2022: a deficit of £414,498). At the balance sheet date the church held total funds of £621,330 (2022: £501,425), of which £191,674 were unrestricted (2022: £61,011), £410,906 were endowed (2022: £406,465) and £18,750 were restricted (2022: £33,949).

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

PCC MEMBERS ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

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 £187,419 (2022: £17,163), this includes the designated fund of £81,914 (2022: £84,656) leaving a surplus of £105,505 (2022: deficit of £67,493).

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 secured major funding from the Diocese of Chichester to plant four in the Brighton area by the end of 2024. Two have already been launched, while All Saints Patcham and St Andrew's Moulsecoomb were soft launched in 2023 with plans to build operations during 2024.

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



Chris Willis

PCC Member and Treasurer

Date: 24 June 2024

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

STATEMENT OF PCC MEMBER'S RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2023

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 2023

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 2023, 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 2023 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 2023

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 2023

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 2023

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.



Mr Mark Cummins FCCA

Senior Statutory Auditor

for and on behalf of

TC Group

Statutory Auditors

Office | Steyning, West Sussex

Dated:



**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
BRIGHTON, ST PETER
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Note	Unrestricted funds 2023 £	Endowment funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
<u>Income from:</u>						
Donations and legacies	4	1,342,109	-	-	1,342,109	1,339,969
Charitable activities						
Ordinary ministry of the church	5	211,267	-	53,114	264,381	430,574
Other trading activities	6	32,257	-	-	32,257	44,457
Investments		227	-	-	227	-
Total income		<u>1,585,860</u>	<u>-</u>	<u>53,114</u>	<u>1,638,974</u>	<u>1,815,000</u>
<u>Expenditure on:</u>						
Raising funds						
Subsidiary expenditure		1,007	-	-	1,007	13,352
Other		4,544	-	-	4,544	11,498
		<u>5,551</u>	<u>-</u>	<u>-</u>	<u>5,551</u>	<u>24,850</u>
Charitable activities						
Mission Giving	7/8	30,000	-	-	30,000	77,896
Ordinary ministry of the church	7	1,376,670	-	68,313	1,444,983	2,004,895
Development of sites	7	42,976	-	-	42,976	64,249
		<u>1,449,646</u>	<u>-</u>	<u>68,313</u>	<u>1,517,959</u>	<u>2,147,040</u>
Total expenditure		<u>1,455,197</u>	<u>-</u>	<u>68,313</u>	<u>1,523,510</u>	<u>2,171,890</u>
Net gain/(loss) on investments	11	-	4,441	-	4,441	(57,608)
Net income/(loss) and movement in funds		<u>130,663</u>	<u>4,441</u>	<u>(15,199)</u>	<u>119,905</u>	<u>(414,498)</u>
Funds brought forward at 1 January 2023		<u>61,011</u>	<u>406,465</u>	<u>33,949</u>	<u>501,425</u>	<u>915,923</u>
Funds carried forward at 31 December 2023	16/17	<u>191,674</u>	<u>410,906</u>	<u>18,750</u>	<u>621,330</u>	<u>501,425</u>

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 2023

	Note	2023 £	2022 £
FIXED ASSETS			
Tangible fixed assets	10	4,255	43,848
Investments	11	410,906	406,465
Total fixed assets		415,161	450,313
CURRENT ASSETS			
Debtors	12	51,605	132,142
Cash at bank and in hand	13	410,661	109,816
Total current assets		462,266	241,958
LIABILITIES			
Creditors falling due within one year	14	(256,097)	(190,846)
NET CURRENT ASSETS		206,169	51,112
TOTAL ASSETS LESS CURRENT LIABILITIES		621,330	501,425
NET ASSETS		621,330	501,425
<u>FUNDS</u>			
Unrestricted general	16	109,760	(23,645)
Designated	16/17	81,914	84,656
Permanent endowment	16/17	410,906	406,465
Restricted	16/17	18,750	33,949
		601,793	501,425

Approved by the Parochial Church Council on 24 June 2024 and signed on its behalf by:



Chris Willis
PCC Member / Treasurer

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 2023

	Note	2023 £	2022 £
FIXED ASSETS			
Tangible fixed assets	10	4,255	43,848
Investments	11	410,908	406,467
Total fixed assets		415,163	450,315
CURRENT ASSETS			
Debtors	12	51,676	150,726
Cash at bank and in hand	13	409,688	92,171
Total current assets		461,364	242,897
LIABILITIES			
Creditors falling due within one year	14	(255,197)	(191,790)
NET CURRENT ASSETS		206,167	51,107
TOTAL ASSETS LESS CURRENT LIABILITIES		621,330	501,422
NET ASSETS		621,330	501,422
FUNDS			
Unrestricted general	15	109,760	(23,648)
Designated	16/17	81,914	84,656
Permanent endowment	16/17	410,906	406,465
Restricted	16/17	18,750	33,949
		621,330	501,422

Approved by the Parochial Church Council on 24 June 2024 and signed on its behalf by:



Chris Willis
PCC Member / Treasurer

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 2023

	Note	2023		2022	
		£	£	£	£
Cash flows from operating activities					
Surplus/(Deficit) for the year		119,905		(414,498)	
<i>Adjustments for:</i>					
Depreciation of tangible fixed assets	10	42,093		89,454	
Investment income		(227)		-	
Decrease in stock		-		4,459	
Decrease in debtors	12	80,537		109,473	
(Decrease)/increase in creditors	14	(92,473)		3,709	
Loss on disposal of a fixed asset	10	-		815	
(Gain)/loss on investments	11	(4,441)		57,608	
Net cash generated from / (used in) operating activities			145,394		(148,980)
Cash flows from investing activities					
Interest receivable		227		-	
Assets purchased	10	(2,500)		(13,077)	
Net cash used in investing activities			(2,273)		(13,077)
Cash flows from financing activities					
New loans	15	157,724		-	
Net cash from financing activities			157,724		-
Net increase / (decrease) in cash			300,845		(162,057)
Analysis of net cash/(debt)		At 1 January 2023 £	Cash flow £	Non-cash changes £	At 31 December 2023 £
Cash and cash equivalents	13	109,816	300,845	-	410,661

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
BRIGHTON, ST PETER
NOTES TO THE FINANCIAL STATEMENTS (CONT...)**

FOR THE YEAR ENDED 31 DECEMBER 2023

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 2019) – (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.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
BRIGHTON, ST PETER
NOTES TO THE FINANCIAL STATEMENTS (CONT...)**

FOR THE YEAR ENDED 31 DECEMBER 2023

2. Accounting policies (continued)

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.

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.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
BRIGHTON, ST PETER
NOTES TO THE FINANCIAL STATEMENTS (CONT...)
FOR THE YEAR ENDED 31 DECEMBER 2023**

2. Accounting policies (continued)

2.5 Cash at bank and in hand

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

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 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.

2.8 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.

2.9 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.

2.10 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.

2.11 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.

2.12 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 2023**

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 2023 £	Total 2022 £
Donations	1,328,246	-	1,328,246	1,329,574
Collections	11,940	-	11,940	4,438
Grants	1,923	-	1,923	5,957
	<u>1,342,109</u>	<u>-</u>	<u>1,342,109</u>	<u>1,339,969</u>

The income from donations and legacies was £1,342,109 (2022: £1,339,969), of which £1,342,109 was unrestricted (2022: £1,339,969) and £Nil was restricted (2022: £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 2023 £	Total 2022 £
<i>Ordinary ministry of the church:</i>				
Events and courses	88,831	-	88,831	121,866
Grants	122,436	53,114	175,550	308,708
	<u>211,267</u>	<u>53,114</u>	<u>264,381</u>	<u>430,574</u>

The income from charitable activities was £264,381 (2022: £430,574), of which £211,267 is unrestricted (2022: £316,557) and £53,114 is restricted (2022: £114,017).

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
BRIGHTON, ST PETER
NOTES TO THE FINANCIAL STATEMENTS (CONT...)**

FOR THE YEAR ENDED 31 DECEMBER 2023

6. Income from other trading activities

	Unrestricted funds	Designated funds	Total 2023	Total 2022
	£	£	£	£
Other trading income	-	31,250	31,250	37,500
Bright City Collective Ltd income	1,007	-	1,007	6,957
	<u>1,007</u>	<u>31,250</u>	<u>32,257</u>	<u>44,457</u>

Income from other trading activities was £32,257 (2022: £44,457) of which £1,007 was unrestricted (2022: £6,957) and £31,250 was designated (2022: £37,500). 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	2023 Total	2022 Total
	£	£	£	£
Clergy costs	130,751	-	130,751	189,327
Other staff costs	679,769	-	679,769	893,220
Church services and worships	9,835	-	9,835	17,346
Church courses and ministry costs	380,615	-	380,615	579,214
Church administration	92,401	-	92,401	121,891
Church running costs	84,322	-	84,322	94,239
Depreciation (note 10)	42,093	-	42,093	89,449
Governance costs	25,197	-	25,197	20,209
Mission giving (note 8)	30,000	-	30,000	77,896
Restoration of the bell tower	-	42,976	42,976	64,249
	<u>1,474,983</u>	<u>42,976</u>	<u>1,517,959</u>	<u>2,147,040</u>

Total expenditure on charitable activities - activities related to the furtherance of the church's objects was £1,517,959 (2022: £2,147,040) of which £1,449,646 was unrestricted (2022: £2,036,706) and £68,313 was restricted (2022: £110,334).

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 (2022: £16,800) and £4,620 for other professional fees (2022: £3,409).

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
BRIGHTON, ST PETER
NOTES TO THE FINANCIAL STATEMENTS (CONT...)
FOR THE YEAR ENDED 31 DECEMBER 2023**

8. Expenditure on charitable activities - mission giving

	Grants 2023	Grants 2022
	£	£
<i>Grants to institutions:</i>		
Alpha International	2,000	20,000
Bevendean Church	-	250
Brighton Light Trust	17,004	11,346
Christ Church – Rio, Brazil	-	4,000
City Coast Church	3,000	-
FRONTIERS	-	500
Indi-Anna Smith / Pink Letters	-	500
International Justice Mission	-	4,000
Kennedy Street Foundation	-	1,000
National Churches Trust	500	500
Orchards UK	1,000	-
Samara's Aid Appeal	2,000	4,000
St Cuthman's Church	-	10,000
St Matthias Church, Brighton	-	10,000
Tear Fund	-	7,500
Other	3,196	-
	28,700	73,596
 Grants to 2 individuals (2022: 2 individuals)	 1,300	 4,300
 Total mission giving	 30,000	 77,896

All mission giving expenditure is unrestricted in both 2023 and 2022.

9. Staff costs, staff numbers and key management personnel

	2023	2022
	£	£
Wages and salaries	612,399	822,793
Social security costs	53,193	69,429
Pension contributions	14,177	16,849
	679,769	909,071

The average number of staff, excluding clergy, was 33 (2022: 43).

No staff members received emoluments from Brighton, Saint Peter in excess of £60,000 in 2023 (2022: None).

During the year redundancy payments totaling £34,814 were paid (2022: £10,860).

Five members of the PCC received remuneration in the year (2022: Three). Kate Millest (Co-Lead Pastor), James Stinson (Staff Lead), Angie Green (Prayer Pastor), James Roe (Non-Stipendiary Curate) and Holly Roe (Student Pastor) were paid a total of £115,021 (2022: £56,262). Other than those receiving stipends from the Diocese, the senior management team consisted of the Co-Lead Pastor, Chief Operating Officer, Staff Lead, Non-Stipendiary Curate and Safehaven Lead. Senior management team remuneration for the year totalled £238,380 (2022: £258,082).

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
BRIGHTON, ST PETER
NOTES TO THE FINANCIAL STATEMENTS (CONT...)**

FOR THE YEAR ENDED 31 DECEMBER 2023

10. Tangible fixed assets

Charity and group

	Computer equipment £	Improvements to property £	Other equipment £	Total £
COST				
Opening balance 1 st January 2023	52,764	427,068	478,773	958,605
Additions	-	2,500	-	2,500
Disposals	(33,632)	(14,820)	(24,508)	(72,960)
Closing balance 31 st December 2023	<u>19,132</u>	<u>414,748</u>	<u>454,265</u>	<u>888,145</u>
DEPRECIATION				
Opening balance 1 st January 2023	47,402	389,579	477,776	914,757
Charge for the period	4,820	36,844	429	42,093
On disposals	(33,632)	(14,820)	(24,508)	(72,960)
Closing balance 31 st December 2023	<u>18,590</u>	<u>411,603</u>	<u>453,697</u>	<u>883,890</u>
NET BOOK VALUE				
At 31 st December 2023	<u>542</u>	<u>3,145</u>	<u>568</u>	<u>4,255</u>
At 31 st December 2022	<u>5,362</u>	<u>37,489</u>	<u>997</u>	<u>43,848</u>

11. Investments

	Charity At fair value £	Charity At Cost £	Charity Total £	Group At fair value £
Fair value at 1 January 2023	406,465	2	406,467	406,465
Disposals in the year	-	-	-	-
Change in market value	4,441	-	4,441	(15,096)
Cost/fair value at 31 December 2023	<u>410,906</u>	<u>2</u>	<u>410,908</u>	<u>391,369</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 £259,520 (2022: £245,000) 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. £54,054 (2022: £52,003) was held on the Edward Riley Memorial fund which is to be used for the provision of maintenance in the church hall. £77,795 (2022: £91,459) was held in the Vicarage fund. £19,537 (2022: £18,003) was held in the Vicar's Discretionary Fund.

The investment in Bright City Collective Ltd (a 100% owned trading subsidiary) is held at cost of £2 as at the balance sheet date (2022: £2). Details of the subsidiary's trading results can be found in note 19.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
BRIGHTON, ST PETER
NOTES TO THE FINANCIAL STATEMENTS (CONT...)
FOR THE YEAR ENDED 31 DECEMBER 2023**

12. Debtors

	Charity		Group	
	2023	2022	2023	2022
	£	£	£	£
Trade debtors	2,801	1,184	2,801	1,184
Gift aid due from HMRC	9,925	12,160	9,925	12,160
Amounts due from subsidiary undertaking	3,134	19,775	-	-
Other debtors	12,858	101,183	12,858	101,183
Prepayments and accrued income	22,958	16,424	26,021	17,615
	<u>51,676</u>	<u>150,726</u>	<u>51,605</u>	<u>132,142</u>

Amounts due from subsidiary undertakings include a loan to Bright City Collectives of £3,134 (2022: £19,775). Interest is payable on the loan at 3.25%. The loan is repayable on demand.

13. Cash at bank and in hand

	Charity		Group	
	2023	2022	2023	2022
	£	£	£	£
Cash at bank	404,898	87,877	405,871	105,522
Cash in hand	4,790	4,294	4,790	4,294
	<u>409,688</u>	<u>92,171</u>	<u>410,661</u>	<u>109,816</u>

14. Creditors: amounts due within one year

	Charity		Group	
	2023	2022	2023	2022
	£	£	£	£
Trade creditors	28,537	78,192	28,537	78,192
Taxation	-	18,674	-	18,674
Other creditors	5,610	11,928	5,610	10,984
Other loans (note 15)	157,724	-	157,724	-
Accruals and deferred income	63,326	82,996	64,226	82,996
	<u>255,197</u>	<u>191,790</u>	<u>256,097</u>	<u>190,846</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 2023

15. Other loans

	2023	2022
	£	£
Other loans are wholly repayable in instalments as follows:		
Less than one year	157,724	-
In more than one year but less than five years	-	-
	<u>157,724</u>	<u>-</u>

The church received unsecured loans from the Chichester Diocesan Board of Finance totalling £157,724, repayable only when and to the extent that the Charity Commission grants access to a specific endowment fund. Should the Charity Commission refuse or authorise only limited access, the outstanding balance will be converted to a grant and repayment will not be required. The loan is interest free.

16. Analysis of net assets by fund

Charity

Year ended 31 December 2023:

	Unrestricted funds	Designated funds	Endowment funds	Restricted funds	Total 2023
	£	£	£	£	£
Fixed assets	4,255	-	-	-	4,255
Investments	2	-	410,906	-	410,908
Current assets	360,700	81,914	-	18,750	461,364
Current liabilities	(255,197)	-	-	-	(255,197)
Fund balance	<u>109,760</u>	<u>81,914</u>	<u>410,906</u>	<u>18,750</u>	<u>621,330</u>

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>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
BRIGHTON, ST PETER
NOTES TO THE FINANCIAL STATEMENTS (CONT...)
FOR THE YEAR ENDED 31 DECEMBER 2023**

16. Analysis of net assets by fund (continued)

Group

Year ended 31 December 2023:

	Unrestricted funds	Designated funds	Endowment funds	Restricted funds	Total 2023
	£	£	£	£	£
Fixed assets	4,255	-	-	-	4,255
Investments	-	-	410,906	-	410,906
Current assets	361,602	81,914	-	18,750	462,266
Current liabilities	(256,097)	-	-	-	(256,097)
Fund balance	109,760	81,914	410,906	18,750	621,330

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

17. Funds

Restricted Funds

	Balance at 01-Jan-23	Incoming resources	Resources Expended	Transfers	Balance at 31-Dec-23
	£	£	£	£	£
Africa House	-	2,935	(2,935)	-	-
Café	10,000	1,000	(11,000)	-	-
Hall Fund	-	7,400	-	-	7,400
Heat or Eat	1,707	321	(51)	-	1,977
Livestream	3,452	-	(3,392)	-	60
LYN Grants & Fundraising	(740)	4,383	(4,468)	-	(825)
Manor Collective	1,087	13,125	(14,212)	-	-
Play Café	1,000	-	-	-	1,000
Safehaven	-	6,500	(6,500)	-	-
Safehaven Mother and Baby	3,045	-	(2,646)	-	399
Safehaven Women	11,398	17,050	(22,448)	-	6,000
Vicar's Discretionary Fund	3,000	-	(365)	-	2,635
Miscellaneous	-	400	(296)	-	104
Total Restricted funds	33,949	53,114	(68,313)	-	18,750

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
BRIGHTON, ST PETER
NOTES TO THE FINANCIAL STATEMENTS (CONT...)
FOR THE YEAR ENDED 31 DECEMBER 2023**

17. Funds (continued)

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 Hall Fund comprises a grant from Benefact Trust towards major improvement works to the church hall.

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 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.

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.

The Miscellaneous Fund is used to hold monies given for various smaller projects; during the year this comprised a gift received towards training for the Communications team.

Permanent Endowment Funds

	Balance at 01-Jan-23	Incoming resources	Resources Expended	Transfers/ Gains	Balance at 31-Dec-23
	£	£	£	£	£
Investments	406,465	-	-	4,441	410,906
	<u>406,465</u>	<u>-</u>	<u>-</u>	<u>4,441</u>	<u>410,906</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 £4,441 represent gains on investments of £4,441 (2022: losses of £30,118) and disposals of £nil (2022: £27,490).

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
BRIGHTON, ST PETER
NOTES TO THE FINANCIAL STATEMENTS (CONT...)
FOR THE YEAR ENDED 31 DECEMBER 2023**

17. Funds (continued)

Designated Funds

	Balance at 01-Jan-23 £	Incoming resources £	Resources Expended £	Transfers/ Gains £	Balance at 31-Dec-23 £
Buildings fund	84,656	33,734	(36,476)	-	81,914
	<u>84,656</u>	<u>33,734</u>	<u>(36,476)</u>	<u>-</u>	<u>81,914</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.

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 2023 the charity had total commitments under non-cancellable operating leases and contracts as follows:

	Land and buildings 2023 £	Land and buildings 2022 £	Other 2023 £	Other 2022 £
Expiry date:				
Within one year	-	44,500	180	2,160
Between one and two years	-	22,250	-	180
	<u>-</u>	<u>66,750</u>	<u>180</u>	<u>2,340</u>

Operating lease payments of £21,508 (2022: £45,964) 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:

	2023 £	2022 £
Total income	1,007	13,352
Total expenditure	(1,007)	(13,352)
Profit/loss	<u>-</u>	<u>-</u>
Capital and reserves	<u>-</u>	<u>-</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 2023**

20. Related Parties

Holy Trinity Brompton (HTB)

Charlie Coates, member of the PCC, is the son of the Vicar of Holy Trinity Brompton (HTB), the Revd. Richard Coates. During the year payments were made to HTB totalling £nil (2022: £5,732) and income was received from HTB totalling £6,551 (2022: £7,473). At the Balance Sheet date £nil was owed to HTB (2022: £nil).

The Church Renewal Trust

Charlie Coates, member of the PCC, is the son of the Revd. Richard Coates, a trustee of the Church Renewal Trust. The Church Renewal Trust has agreed to take a 120-year lease from The Chichester Diocesan Fund & Board of Finance on the church building, at a peppercorn rent. It has been agreed to lease the building on, at a peppercorn rent, to the new Anglican Parish of Brighton, St Peter.

Alpha International

Charlie Coates, member of the PCC, is the son of the Revd. Richard Coates, a trustee of Alpha International. James Stinson, member of the PCC, is an employee of Alpha International. During the year payments were made to Alpha International totalling £nil (2022: £nil) and grants were received from Alpha International totalling £1,204 (2022: £nil). At the Balance Sheet date £nil was owed to Alpha International (2022: £nil). Brighton, St Peter also donated £2,000 to Alpha International.

The Church Revitalisation Trust (CRT)

Charlie Coates, member of the PCC, is the son of the Revd. Richard Coates, a trustee of the Church Revitalisation Trust (CRT). During the year payments were made to CRT totalling £3,250 (2022: £812) and grants were received from CRT totalling £8,353 (2022: £63,324). At the Balance Sheet date £nil was owed to CRT (2022: £nil).

The Chichester Diocesan Fund and Board of Finance (DBF)

Revd. Helen Garratt, member of the PCC, is a trustee of DBF. Sarah White, member of the PCC, is a member of the DBF Operating Committee. The church received grants from DBF totalling £86,178 (2022: £277,351). The church received unsecured loans from DBF during the year totalling £157,724 (2022: £nil), repayable only when and to the extent that the Charity Commission grants access to a specific endowment fund.

PCC Members & Connected Parties

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

Five members of staff were also members of the PCC (A Green, K Millest, H Roe, J Roe, J Stinson). The church paid a total of £115,021 (2022: £56,262) in respect of such staff. Two of these were also related to members of the PCC: K Millest (spouse) and J Roe (spouse). The other three are no longer on staff.

Leslie Taylor and Revd. Daniel Millest, members of the PCC, are also members of the PCC at St Cuthman's Church, Whitehawk (SCW). During the year Brighton, St Peter made payments to SCW of £nil (2022: £58) and recharged costs of £6,000 (2022: £2,116). At the Balance Sheet date £1,326 (2022: £698) was due from SCW, and a £688 grant received from CRT was due to be passed to SCW. Brighton, St Peter also donated £520 to SCW.

Christopher Lomas, member of the PCC, is also a member of the PCC at St Matthias Church, Fiveways, Brighton (SMF). During the year Brighton, St Peter made payments to SMF of £3,839 (2022: £51,013) and recharged costs of £6,799 (2022: £2,926). At the Balance Sheet date £1,020 (2022: £921) was due from SMF. An unsecured loan from Brighton, St Peter to SMF was cleared during the year (2022: £10,411 outstanding). Brighton, St Peter also donated £520 to SMF.

Revd. Daniel Millest, member of the PCC, is also a member of the PCC at St Leonard's Church, Aldrington, Hove (SLH). During the year Brighton, St Peter made payments to SLH of £10,780 (2022: £21,690) and recharged costs of £18,355 (2022: £23,034). At the Balance Sheet date £225 (2022: £1,377) was due from SLH.

Leslie Taylor, Toluwa Oyeleye, Samantha Brewer, James Stinson, Charlie Coates and Revd. Daniel Millest, members of the PCC, are also trustees of Spear Brighton Trust. During the year Brighton, St Peter recharged costs and other expenditure of £79 to Spear Brighton Trust (2022: £nil). Brighton, St Peter also donated £nil to Spear Brighton Trust in the year (2022: £nil).

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
BRIGHTON, ST PETER
NOTES TO THE FINANCIAL STATEMENTS (CONT...)**

FOR THE YEAR ENDED 31 DECEMBER 2023

20. Related Parties (continued)

During the year the church paid a membership subscription of £750 (2022: £1,050) to Bridge the Gap Football. Charlie Coates, member of the PCC, is an employee of Bridge The Gap Football.

During the year barista services with a value of £1,254 were provided to the church Play Café and Alpha Ministry under contract with Julia Jacob and at the balance sheet date £nil was owed to her (2022: £nil). Julia Jacob is the spouse of Ben Jacob, member of the PCC.

During the year paint was purchased from C Brewer & Sons Ltd with a value of £2,163 (2022: £251) and at the balance sheet date £64 was owed to them (2022: £7). Samantha Brewer's spouse is a director of C Brewer & Sons Ltd.

During the year photocopier services were contracted with Phoenix Business Group Ltd with a value of £2,121 (2022: £1,714) and at the balance sheet date £nil was owed to them (2022: £nil). Alison Beal's spouse is a director of Phoenix Business Group Ltd.

21. Comparative Statement of Financial Activities

	Unrestricted funds	Endowment funds	Restricted funds	Total
	2022	2022	2022	2022
	£	£	£	£
Income from:				
Donations and legacies	1,339,969	-	-	1,339,969
Charitable activities				
Ordinary ministry of the church	316,557	-	114,017	430,574
Other trading activities	44,457	-	-	44,457
Total income	1,700,983	-	114,017	1,815,000
Expenditure on:				
Raising funds				
Subsidiary expenditure	13,352	-	-	13,352
Other	11,498	-	-	11,498
	24,850	-	-	24,850
Charitable activities				
Mission Giving	77,896	-	-	77,896
Ordinary ministry of the church	1,894,561	-	110,334	2,004,895
Development of sites	64,249	-	-	64,249
	2,036,706	-	110,334	2,147,040
Total expenditure	2,061,556	-	110,334	2,171,890
Net gain/(loss) on investments	-	(57,608)	-	(57,608)
Transfers	1,500	-	(1,500)	-
Net income/movement in funds	(359,073)	(57,608)	(2,183)	(414,498)
Funds brought forward at 1 January 2022	420,084	464,073	31,766	915,923
Funds carried forward at 31 December 2022	61,011	406,465	33,949	501,425

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