

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF KEMP TOWN: SAINT MARY

England & Wales · Charity number 1158922

Details

Other names ST MARY'S PCC, BRIGHTON

Status Registered

Legal form Previously excepted

Registered 2014-10-21

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

Contact

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Activities

Objects: PROMOTING IN THE ECCLESIASTICAL PARISH THE WHOLE MISSION OF THE CHURCH.

Activities: Promotion of the gospel of Our Lord Jesus Christ according to the doctrines and practices of the Church of England.

Classification

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

Geography

- Brighton And Hove

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£115,894	£116,272	-	-
2023-12-31	£125,375	£123,715	-	-
2022-12-31	£202,242	£178,325	-	-
2021-12-31	£239,173	£289,401	-	-
2020-12-31	£205,308	£154,044	-	-

Trustees

Name	Role	Appointed
JANE FRANCES CHETWYND-APPLETON	Chair	2014-04-27
ANDREW PHILIP PALMER		2024-04-29
ANN DENISE SUTHERLAND		2014-04-27
Barbara Jane Pritchard		2022-05-08
GLADYS MASVOSVA		2014-04-27
Joanna Caroline Gordon-Hall		2020-01-01
MARGARET ANN GREEN		2014-04-27
Norma Chawuluka		2017-04-02
PAUL RONALD ALBERT STACEY		2014-04-27
Philip Tony Davis		2023-09-04
Rebecca Helen Donoher		2016-06-13

Accounts

Trustees Annual Report and Financial Statements

The Parochial Church Council of Saint Mary, Kemp Town Year ended 31 December 2024

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St Mary's Church, Kemp Town,
61 St James's Street, Brighton BN2 1PR
Registered Charity No. 1158922

Incumbent: The Reverend Andrew Woodward, St Mary's Church 61 St James's Street, Brighton BN2 1PR
Independent Examiner: Mr. Martin Bartholomew 21 Mariners Quay, Littlehampton BN17 5DA

The Parochial Church Council of Saint Mary, Kemp Town

Year Ended 31 December 2024

Trustees Annual Report for 2024

Structure, Governance and Management

The Parochial Church Council of the Ecclesiastical Parish of Kemp Town: Saint Mary is a registered charity, no. 1158922.

During the year, the following served as members of the PCC:

Ex Officio Members

Incumbent: The Reverend Andrew Woodward, Chairman

Churchwardens: Ms. Kaye Inglis
Mrs. Jane Chetwynd-Appleton, also PCC Secretary

Elected Members:

- Mrs. Margaret Green, Reader
- Mrs. Joanna Gordon-Hall, Reader
- Ms. Rebecca Donoher
- Mrs. Gladys Masvosva ALM
- Ms. Naume Chawuluka
- Mr. Andrew Palmer
- Mr. Adrian Jenkins (from April 2023, resigned January 2024)
- Ms Jane Pritchard
- Vacant

Deanery Synod Representatives: Mr. Paul Stacey
Mrs. Denise Sutherland
Mr. Philip Davis, Treasurer

Diocesan Synod Representatives Mr. Gordon Marsden

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the incumbent, lay readers licensed to officiate in the church, the churchwardens, and members of the Deanery, Diocesan and General Synods), and up to nine members of the church, who are elected at the Annual Parochial Church Meeting (APCM). Members are warmly encouraged to stand for membership of the PCC and we try to ensure a balance of skills and experience where possible.

Aim and Purposes

The primary objective of St Mary's PCC is the promotion of the gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England. The PCC has the responsibility of cooperating with the incumbent, the Reverend Andrew Woodward, in promoting in the ecclesiastical parish the whole mission of the Church - pastoral, evangelical, social and ecumenical.

Objectives and Activities

Our mission is to promote and secure the future of St Mary's as a church that meets the spiritual needs of our parishioners and visitors to our parish, provides a welcoming space for secular public use and positions itself as an asset and resource for the whole community.

The PCC maintains an overview of worship throughout the parish and proposes and nurtures services and activities to engage the diverse groups that live within our parish.

Our services and worship put faith into practice through prayer and scripture, music and sacrament. When planning our activities for the year, the Incumbent and the PCC have considered the Charity Commission's guidance on public benefit, and, in particular, the specific guidance on 'charities for the advancement of religion'. In particular, we try to enable local people to live out their faith as part of our parish community through:

- worship and prayer: learning about the gospel, and developing their knowledge of and trust in Jesus Christ,
- provision of pastoral care for people living in the parish,
- missionary and outreach work.

Maintaining the fabric of St Mary's Church and of St Mary's Church Hall and improving the facilities of both buildings is essential to achieving our mission.

Achievements and Performance

Church attendance and ceremonies

At 31 December 2024, there were 105 members on the church roll, of whom over 70% are not resident in the parish. The weekly attendance in 2024, counted during October in accordance with the church statistics requirement was 83, compared with 63 in 2023.

Fr Andrew conducted the funerals for dear parishioners Anne Verrall on 12 January, and Gillian Maddock-Lyon on 15 October. Fr Andrew officiated at the funeral for Geoffrey Smith – Priest, in church on 28 October. Margaret officiated at the service for Stanley Goddard at the Downs Crematorium on 29 November. We held Memorial services for Jeff Hart on 23rd February, for James Temple-Smithson on 7 March at Brighton College and Jez Thomas in church on 14 June. Fr Andrew also conducted a memorial service for Jane Whitaker in the Lady Chapel, and several memorial events at Swanborough House, with whom we have a close relationship. Fr Andrew attended the funeral service at the Downs on 23 August for Nigel Jones, partner of Aryn Eboo and the funeral for Janie Thomas at Dorset Gardens on 29 August.

We hosted the funeral for Jason Sutton AKA "Miss Jason" on 23rd May at which Fr Anthony Moore officiated as Jason and his partner were resident in Rottingdean. The church was full to overflowing. There was one wedding in 2024 -Michael Foote and Millie Cook on Saturday 18 May – a lovely occasion, as was the Wedding Blessing on 16 August for Chen Zhang and Cong Shao, a delightful Chinese couple who found St Mary's following an internet search for a church in Brighton. Fr Andrew baptized Roman Lorenz on 24 March, Maarja Varik on 16 June, and Oliver Varik on 30 June.

Review of the year

1. As well as in person, Sunday worship was live-streamed every Sunday. Public worship at the smaller weekday services has continued. We were able to conduct our normal complement of Christmas services

in public with the Mayor for Brighton and Hove, Councillor Mohammed Asaduzzaman. The MP for Kemp Town, Chris Ward sent apologies this year as he was away with family.

2. The full PCC met five times during the year, in February, May, July, September and December. Each meeting was quorate. Minutes of the deliberations were received by the full PCC and discussed where necessary. The Standing Committee met regularly and comprises of the Incumbent, the two Churchwardens, the Treasurer and the Safeguarding Officer. Full minutes are taken of all meetings.

Our Parent and Toddler group, "Kemp Town Koalas" continued to meet throughout the year on Tuesday afternoons in the Small Hall, run by Kaye Inglis, Steve Watters, and myself. Our Drop in Community café continued on a Wednesday afternoon throughout the year. We are grateful for the support of the Brighton College Students and for the provision of sandwiches on a weekly basis from Brighton College.

3. Breadwinners continue to use the outside of the East porch every Saturday between 10am and 4pm employing refugees and asylum seekers. We do not currently charge a pitch fee.
4. The Five yearly Electrical Test of the Church was completed and has now been signed off with an appropriate certificate – Next due in 2028.
5. Kaye Inglis continued the provision of our Lent lunch in February honouring the past contributions of Sheila Stacey in this regard.
6. Fr Andrew continued to lead the weekly choir practices supported by Nick Andrews who kindly led the practice on the fourth Tuesday of the month.
7. Margaret Green continued to lead our Pastoral Care Team which met every other month either on zoom or face to face to pray for the needs of the parish and especially those who are vulnerable or housebound.
8. The Quinquennial report was carried out in 2024, identifying only two issues within 12 months which have been action. We are grateful to the Diocese of Chichester for a Minor works grant of **£10,000** which has been partly drawn in 2024 and has covered this work and contributed to the Electrical certificate and the excess of £1,000 on an insurance claim re storm damage to the west side of the roof.
9. On 4 January 2024, Fr Andrew attended a graduation ceremony in Durham Cathedral marking his achievement with a Masters degree with merit in Theology, Ministry and Mission, the culmination of three years' work and a dissertation based on his last 15 years at St Mary's. Fr Andrew expresses his thanks for the support allowing him time to study.
10. On 12 January 2024, we held the funeral service in St Mary's for Anne Verrall, a longstanding, faithful, loyal and committed member of St Mary's and for another dear member Gillian Maddock-Lyon on 15 October followed by a burial by Fr Andrew in Frinton-on sea, Essex.
11. On 13 January we hosted a quiz at St Mary's with a fish and chip supper. Our Quizmaster was the wonderful Fr Robert Easton.
12. Margaret Green arranged a lovely trip on 20 July to St Thomas at Cliffe in Lewes with a pub lunch at the Snowdrop Inn. A very happy occasion. Fr Hebert Bennett presided and preached at the Eucharist. We had a tour of the tower.
13. Siriol Hugh-Jones re-launched our Fine Music for Free recital series which have been well received and another schedule is fixed for Spring 2025.

14. Dave Stevens the Director of Music at All Saints Hove conducted Stainer's Crucifixion in church on Wednesday 27 March accompanied by Brighton Voices, our choir and a number of come and sing visitors. We plan to repeat in 2025.
15. Fr Andrew was made an honorary canon of Chichester Cathedral on Sunday 16 June and preached at the Cathedral in his LGBTI role to welcome Chichester Pride in evensong at the Cathedral on Tuesday 18 June.
16. Our Christmas services were well attended, including a fabulous Crib service led by Rev'd Dr Jenny Morgans, who has Permission to Officiate at St Mary's, with around 66 adults attending and 22 children. Our Christmas Midnight services had 92 attending and 65 on Christmas Day. Our Christmas Day drop in lunch facilitated by Michael Folkard, assisted by Mary Lake, the St Mary's support team and a team of wonderful volunteers served over 100 people including families with small children. Our Christmas appeal raised £10,040 – an amazing result and the best on record.
17. Kaye Inglis and Margaret Green lead our ECO group which has had a significant impact on the consumables we use, recycling of wax, cartridges and batteries together with the use of compostable cups and collection thereof by Recorra. We have abandoned any use of single use plastic. Our Bronze award with Arocha has been achieved.
18. Grants from The Diocese of Chichester, The John Booth Charitable Trust, The Letitia, Turner, Tilbury Trust, the Community Trust of the BVM and the Listed Places of Worship Grant Scheme (LPWGS), are gratefully acknowledged in 2024 and noted respectively below under section 9 on page 15.
19. The Church heating developed a serious fault with the hydraulic gas valves just before Christmas. Work is ongoing to find a solution. We are being advised by Equazion who refurbished the system in 2012.
20. The acquisition of the land to the west of the church moves slowly. Winckworth Sherwood our Solicitors have completed an exercise of looking at conflicts of interests. We are advised to explore any contingent liability in respect of the attraction of a rateable value of a site that is currently unoccupied.

Financial Review

1. Total receipts (general unrestricted and restricted funds) were £115,894 Total outgoings were £116,272, a deficit of expenditure over income of £378.

Income	£115,894 (includes £1,400 insurance claim to roof damage)
Expenditure	£116,272
Deficit	(£378)

After adding back the gains in our Investment assets in the year, the net movement in funds was positive by £2,277.

2. £27,500 was paid in the year to the Diocese as our pledge towards the Parish Ministry Contribution (PMC). This pays towards a 0.66 stipend for the incumbent, housing for the clergy, a contribution to clergy pensions, and a standard sum for diocesan central costs, diocesan clergy training and a contribution to the national church funds.

3. We maintain a balance of designated funds via our CCLA deposit account which stood at £26,275 at the end of 2024 made up of the St Mary's Hall Assn, music grant, £800, Sheila Stacey fund for Pentaptych repair, £2,000. Balance of Diocesan Energy Grant, £10,800, Diocesan grant re Koalas £1,000, Solicitors fees provision for West Side, £3,000, Christmas 2024 -balance £3,165, Emergency Reserve, £5,000 and Cameras/sound reserve £510.
4. The restricted funds, as per two of our investment funds totaling £35,242 are detailed in our accounts and have the Diocese as Custodian Trustee. The Friends account is designated for fundraising purposes. The Friends account balance of £211 is held on a separate Barclay's deposit account.

Reserves policy

It is PCC policy to maintain a balance of four months' general expenditure in unrestricted funds/designated funds.

It is PCC policy to invest funds with the CBF Church of England Deposit Fund. The fund balance at 1 January 2024 was 26.275.00, and at 31 December 2024, was identical at £26,275.00.

Total cash available as at 31 December 2024: £148,585

Approved and signed on their behalf by



Reverend Andrew J Woodward
Chair of Trustees.

14th March 2025

**Independent Examiner's Report to the Parochial Church Council,
St Mary's Church Kemp Town, Brighton**

I report to the Trustees on my examination of the accounts of the Parochial Church Council (PCC) of St Mary's Church Kemp Town, Brighton.

Responsibilities and Basis of the Report

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

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

Independent examiner's statement

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

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

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

The 2024 TAR and Financial Statements betoken the remarkable achievements of the fifteen years of Fr Andrew's incumbency.

Signed



Name: Mr. Martin Bartholomew

Relevant professional qualification: Company Director

Address: 21 Mariners Quay, Littlehampton, West Sussex, BN17 5DA

Date: 19th March 2025

Statement of Financial Activities

	Unrestricted	Designated	Restricted	Total	Prior year
Income and endowments from:					
Donations and legacies	46,437		-	46,437	52,882
Income from charitable activities	56,526	-	-	56,526	47,995
Investments	4,167	-	-	4,167	3,546
Other income	8,764		-	8,764	20,952
Total income	115,894		-	115,894	125,375
Expenditure on:					
Raising funds	8,973		-	8,973	6,324
Expenditure on charitable activities	74,540	-	-	74,540	78,410
Other expenditure	32,759	-	-	32,759	38,981
Total expenditure	116,272	-	-	116,272	123,715
Net income / (expenditure) resources before transfer	(378)		-	(378)	1,660
Transfers					
Gross transfers between funds - in LPWGS not claimed	(497)		-	(497)	-
Other recognised gains / losses					
Gains / losses on investment assets	3,152	-	-	3,152	7,337
Net movement in funds	2,277		-	2,277	8,997
Total funds brought forward	207,447		-	207,447	198,450
Total funds carried forward	209,724		-	209,724	207,447
Represented by					
Restricted					
Diocese as Custodian Trustee			35,242	35,242	34,350
Unrestricted					
General fund	6,084		-	6,084	6,972
Designated					
West side fund 3,000					
Christmas fund 3,165		6,165		6,165	6,300
Piano	-	18,000		18,000	18,000
St Mary's Investment assets		81,906	-	81,906	79,646
Other tangible assets		42,006	-	42,006	42,006
Emergency Reserve		5,000		5,000	5,000
Koalas grant - Diocese		1,000		1,000	1,000
		-		-	
Pentatych repair		2,000		2,000	2,000
Friends Fund		211		211	198
Sound and Camera		510	-	510	-
South Aisle windows		-	-	-	-
St Mary's Hall - Music fund		800	-	800	1,175
					-
Diocesan Energy Grant		10,800	-	10,800	10,800
	6,084	168,398	35,242	209,724	207,447

Balance sheet

Class and code	Description	This year	Prior year
Fixed assets			
6000	CBF deposit fund 610369002D - now CB3023823	26,275	26,275
6010	CBF Investment Fund Income 610369001S - now CB3023822	20,199	19,748
6020	CBF Fixed interest 610369001F - now CB3023821	61,707	59,898
6030	CBF Investment General Religious 110001101S - now CB3005129	20,302	19,847
6040	CBF Fixed Interest Sunday School 110001259F - now CB3005275	14,940	14,504
	Sub Total Funds	143,423	140,271
7000	Church Hall - at cost freehold property	12,725	12,725
7010	Church Hall Flat - renovations at cost	26,122	26,122
7020	Equipment - at cost	3,159	3,159
7030	Piano	18,000	18,000
	Total Fixed assets	203,429	200,277
Current assets			
5000	Barclays Church a/c 2734	6,829	10,288
5010	Barclays Friends a/c 3047	211	198
5020	Stripe fees due	293	-
Z05	Accounts Receivable LPWGS	1,122	745
	Total Current assets	8,455	11,231
Liabilities			
6998	PAYE payable (£10) and rounding (£1)	(11)	-
6699	Barclaycard Xero account v statement	(33)	197
Z04	Barclaycard	2,203	3,864
	Total Liabilities	2,159	4,061
	Net Asset surplus(deficit)	209,724	207,447
Reserves			
	Excess / (deficit) to date £378, plus LPWGS £497	(875)	1,660
Z01	Starting balances	207,447	198,450
Z02	Gains/(losses) on investment assets	3,152	7,337
	Total Reserves	209,724	207,447
Represented by funds			
	Unrestricted	6,084	6,972
	Designated	168,398	166,125
	Restricted	35,242	34,350
	Endowment	-	-
	Total	209,724	207,447

Statement of assets and liabilities

	General	Designated	Restricted	Endowment	This year	Last year
Fixed assets - Heritage assets						
Church Hall - at cost freehold property -	-	12,725	-	-	12,725	12,725
Church Hall Flat - renovations at cost -	-	26,122	-	-	26,122	26,122
Equipment - at cost -	-	3,159	-	-	3,159	3,159
Totals	-	42,006	-	-	42,006	42,006
Fixed assets - Investments						
CBF deposit fund CB3023823	-	26,275	-	-	26,275	26,275
CBF Investment Fund Income CB3023822-	-	20,199	-	-	20,199	19,748
CBF Fixed interest CB3023821	-	61,707	-	-	61,707	59,898
CBF Investment General Religious CB3005129-	-	20,302	-	-	20,302	19,847
CBF Fixed Interest Sunday School CB3005275 -	-	14,940	-	-	14,940	14,503
	-	-	-	-	-	-
Totals	-	143,423	-	-	143,423	140,271
Fixed assets - Tangible assets						
Piano -	-	18,000	-	-	18,000	18,000
Totals	-	18,000	-	-	18,000	18,000
Current assets - Cash at bank and in hand						
Barclays Church a/c 2734 -	6,829	-	-	-	6,829	10,288
Barclays Friends a/c 3047 -		211	-	-	211	198
Stripe fees	293	-	-	-	293	-
Totals	7,122	211	-	-	7,333	10,486
Current assets - Debtors						
Accounts Receivable - LPWGS	-	1,122	-	-	1,122	745
Totals	-	1,122	-	-	1,122	745
Liabilities - Agency accounts						
Agency collections -			-	-		
Totals	-	-	-	-	-	-
Liabilities - Creditors: Amounts falling due in one year						
Barclaycard	2,203	-	-	-	2,203	38 64
Accounts Payable	(44)	-	-	-	(44)	197
Totals	2,159	-	-	-	2,159	4,061
Grand total	4,963	204,762	-	-	209,724	207,447

Fund movement by type

	Opening	Incoming	Outgoing	Transfers	Gains/losses	Closing
Invest						
Investment Assets						
Restricted	34,350	-			892	35,242
Sub-total for inv res	34,350	-			892	35,242
Invest						
Investment Assets						
Designated	79,646	-	-	-	2,260	81,906
Sub-total for inv des	79,646	-		-	2,260	81,906
Camera/sound						
Designated	NIL		510			510
Sub-total for Camera/sound	-	-	510	-	-	510
Friends - Friends Fund						
Designated	198		13	-	-	211
Sub-total for Friends	198	-	13	-	-	211
Christmas						
Designated	3,300			-	(135)	3,165
Sub-total for LTT	3,300	-	-	-	(135)	3,165
South Aisle windows						
Designated	Nil	-		-	-	Nil
Sub-total for Windows	Nil	-	-	-	-	Nil
Music Fund						
Designated	1,175		-	(375)	-	800
Sub-total for Music	1,175	-	-	-	-	800
Diocesan Energy Grant						
Designated	10,800			-	-	10,800
Sub-total for Energy grant	10,800	-	-	-	-	10,800
Tangible - Tangible assets						
Designated and piano	60,006				-	60,006
Sub-total for Tangible	60,006	-	-	-	-	60,006
General - General fund						
Unrestricted	6,972				(888)	6,084
Sub-total for General	6,972	-	-	-	(888)	6,084
Pentaptych £2,000	11,000					11,000
West Side Fund £3,000						
Koalas £1,000						
Emergency £5,000						
Grand total	207,447	523	(375)	2,129	209,724	

Analysis of income and expenditure

	Unrestricted	Designated	Restricted	Insurance	This year	Last year
INCOME AND ENDOWMENTS						
Donations and legacies						
0100 - Giving: gift aided	25,687	-	-	-	25,687	22,178
0110 - Giving: Cash from services	1,440	-	-	-	1,440	3,298
0120 - Giving: non-gift aided	2,387	-	-	-	2,387	12,000
0200 - Other donations - Donations /candle	7,214	-	-	-	7,214	6,021
0210 - All other donations	-	-	-	-	-	823
0220 - All other donations - Refreshments	426	-	-	-	426	253
0240 - All other donations - Flowers	-	-	-	-	-	-
-	-	-	-	-	-	-
0270 - All other donations – Just Giving receipts	2,163	-	-	-	2,163	1,844
0320 - Gift aid recovered	7,100	-	-	-	7,100	6,455
0340 - Legacies received	-	-	-	-	-	-
0520 - Friends donations	10	-	-	-	10	10
Total	46,437	-	-	-	46,437	52,882
Income from charitable activities						
0230 - Loyalty Bank payments	32	-	-	-	32	52
0510 - Proceeds from Fund raising - Events	2,931	-	-	-	2,931	5,272
0700 - Church lets	14,829	-	-	-	14,829	14,131
0710 - Church Hall lets: St Anne's Trust	Nil	-	-	-	Nil	Nil
0720 - Church Hall lets: Ad hoc	6,047	-	-	-	6,047	5,571
0730 - Church Hall lets: Flat	4,500	-	-	-	4,500	3,000
0740 - Church Hall	23,394	-	-	-	23,394	18,718
0741 - Church Hall - Koalas	243	-	-	-	243	514
0800 - PCC Gross fees	3,150	-	-	-	3,150	737
Total	55,126	-	-	-	55,126	47,995
Investments						
0600 - Investment income	4,167	-	-	-	4,167	3,546
Total	4,167	-	-	-	4,167	3,546
Other income						
0330 - VAT recovered via LPWGS	1,022	-	-	-	1,022	599
0400 - Stewardship grant	-	-	-	-	-	2,000
0405 - Insurance claim – roof damage	1,400	-	-	-	1,400	-
0410 - Grant income – Letitia, Tilbury	700	-	-	-	700	800
0420 - Grant income Sussex Historic Churches	264	-	-	-	264	-
0430 - Other Grant Income	5,278	-	-	-	5,278	2,668
0001 - Diocesan Energy Cost Grant	-	-	-	-	-	1,838
0000 - St Anne's Trust	-	-	-	-	-	1,250
0950 - National Lottery Community Fund	-	-	-	-	-	10,000
0951 - Other Income - Big Issue	1,500	-	-	-	1,500	1,797
Total	10,164	-	-	-	10,164	20,952
INCOME TOTAL	115,894	-	-	-	115,894	125,375

EXPENDITURE

Raising funds

2200 - Fees – Recitals/events	8,398	-	-	-	8,398	6,000
2215 - Church Licensing	575	-	-	-	575	324
2216 - HLF Phase II expenses	-	-	-	-	-	-
Total	8,973	-	-	-	8,973	6,324

Expenditure on charitable activities

2000 - Parish Ministry Contribution	27,500	-	-	-	27,500	36,000
2099 - Venue Administrator expenses	1,665	-	-	-	1,665	1,553
2101 - Activities Manager salary inc PAYE	-	-	-	-	-	-
2110 - Tax – HMRC included in 2101	-	-	-	-	-	-
2220 - Fees - Deputizing clergy	Nil	-	-	-	Nil	74
2230 - Fees - Deputizing organists	3,333	-	-	-	3,333	2,775
2300 - Bank and card charges	633	-	-	-	633	559
2630 - Church - maintenance	12,492	-	-	-	12,492	10,370
2660 - Church - Music (Organ and piano upkeep)	1,740	-	-	-	1,740	756
2700 - Admin Professional development	3,441	-	-	-	3,441	2,664
2800 - Utilities Church Electricity	1,706	-	-	-	1,706	3,637
2810 - Utilities - Church Gas - Main	10,578	-	-	-	10,578	11,771
2820 - Utilities Church Gas - Vestry	1,707	-	-	-	1,707	1,106
2830 - Utilities - Church Water	353	-	-	-	353	190
2840 - Utilities - Church Hall Electricity	219	-	-	-	219	1,707
2850 - Utilities - Church Hall Gas	4,425	-	-	-	4,425	1,896
2860 - Utilities - Church Hall Water	1,273	-	-	-	1,273	809
2900 - Church Hall - Cleaning	1,301	-	-	-	1,301	961
2910 - Church Hall - Consumables	165	-	-	-	165	478
2960 – Church hall cleaner	2,009	-	-	-	2,009	1,076
Total	74,540	-	-	-	74,540	78,410

Other expenditure

2210 - Fees - Diocese	557	-	-	-	557	157
2410 - Vicarage council tax	2,825	-	-	-	2,825	2,690
2420 - Vicarage water rates	553	-	-	-	553	596
2450 - Telecoms - Church	1,289	-	-	-	1,289	1,228
2670 - VAT recoverable	-	-	-	-	-	754
2470 - Telecoms Vicarage	765	-	-	-	765	760
2600 - Church - Liturgical supplies	1,128	-	-	-	1,128	542
2610 - Church - Charitable giving	2,546	-	-	-	2,546	2,741
2620 - Church - Consumables	5,510	-	-	-	5,510	3,494
2625 - Church - Equipment	1,596	-	-	-	1,596	2,216
2635 - Church - Insurance	8,211	-	-	-	8,211	6,913
2640 - Church - Major repairs/ Tower room	-	-	-	-	-	-
2640 - Church - Major Repairs	-	-	-	-	-	-
2710 – Phase II retention – Stone Edge	-	-	-	-	-	-
2920 - Church Hall - Maintenance	4,141	-	-	-	4,141	12,778
2930 - Church Hall Insurance	1,491	-	-	-	1,491	1,473
2940 – Church hall - Major Repairs	-	-	-	-	-	286
2950 - Other Expenditure	2,147	-	-	-	2,147	2,353

Total	32,759	-	-	-	32,759	38,981
EXPENDITURE TOTAL	116,272	-	-	-	116,272	123,715
Surplus/Deficit	(378)	-	-	-	(378)	1,660

Notes to the Financial Statements

1. ACCOUNTING POLICIES

(a) Basis of Accounting

The annual accounts have been prepared under the historical cost convention and accruals basis. They are compiled using the *Xero* accounts package.

(b) Fixed assets

All fixed assets are initially recorded at cost.

(c) Investments

Investments are recorded at market value.

2. TANGIBLE FIXED ASSETS

	2024	2023
Church	-	-
Church Hall – at cost freehold property	12,725	12,725
Church Hall Flat – renovations at cost	26,122	26,122
Equipment – at cost	3,159	3,159
Piano	18,000	18,000
	60,006	60,006

3. INVESTMENTS

The investments are held by the Central Board of Finance on behalf of St Mary’s Church, Kemp Town, Brighton.

Income from investments, at £4,167 was slightly higher than last year, £3,546 due to an increase in interest rates. The capital value of the investment funds increased overall by £3,152 in the year.

4. INVESTMENT ASSETS

CBF deposit fund 610369002D account renumbered by CCLA - CB3023823 is an interest-bearing account used to park funds until they need to be applied, at which point they are transferred into the main bank account. The fund stood at £26,275 at 31 December 2024. The total for the other investment fixed assets is as follows:

	Unrestricted funds	Restricted funds - Cust. Trustee	Endowment funds	Total funds	Prior year total funds
Investment Assets	£81,906	£35,242	-	£117,148	£113,996

5. AMOUNTS FALLING DUE WITHIN ONE YEAR

Creditors due within one year are broken down as follows:

	2024	2023
Diocesan Loan	-	-
General fund (Unrestricted)	2,159	4,061
	<hr/>	<hr/>
	2,159	4,061

6. LEGACY

No legacies were received in the year.

7. GIFT AID AND LISTED PLACES OF WORSHIP GRANT SCHEME

The sum of £7,100.46 was recovered in this calendar year from Gift Aid which includes the Gift Aid Small Donation Scheme GASDS, made up of donations via the contactless device "Good Box", donations and candle box. We are reclaiming gift aid at regular three monthly intervals.

8. INSURANCE

Until 31 December 2017, the cost of insuring the church building was included in the Parish Ministry Contribution. This changed on 1 January 2018 and the insurance is now paid directly to our insurer, Ecclesiastical, in monthly installments, for an annual total of £8,212.

The church hall has always been insured separately with the same insurer. The amount paid in March 2024 was £1,491.

9. OTHER GRANT INCOME

LPWGS	£1,022.00	
John Booth Charitable Trust	£1,500.00	
Letitia Tilbury Turner	£700.00	
Diocese of Chichester Xmas Appeal	£1,000.00	
Diocese of Chichester Minor Works	£2,278.00	(The total grant was £10,000, balance will be paid in 2025)
Sussex Historic churches Trust	£264.00	
Community Trust of the BVM	£500.00	
TOTAL	£7,264.00	
Big Issue contribution	£1,500.00	
Insurance Claim	£1,400.00	
GRAND TOTAL	£10,164.00	

There were no Local Authority or Government grants paid in 2024. No payments were made to Trustees in the year other than reimbursement of legitimate expenses.

Accounts

Trustees Annual Report and Financial Statements

The Parochial Church Council of Saint Mary, Kemp Town Year ended 31 December 2023

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St Mary's Church, Kemp Town,
61 St James's Street, Brighton BN2 1PR
Registered Charity No. 1158922

Incumbent: The Reverend Andrew Woodward, St Mary's Church 61 St James's Street, Brighton BN2 1PR
Independent Examiner: Mr. Martin Bartholomew 21 Mariners Quay, Littlehampton BN17 5DA

The Parochial Church Council of Saint Mary, Kemp Town

Year Ended 31 December 2023

Trustees Annual Report for 2023

Structure, Governance and Management

The Parochial Church Council of the Ecclesiastical Parish of Kemp Town: Saint Mary is a registered charity, no. 1158922.

During the year, the following served as members of the PCC:

Ex Officio Members

Incumbent: The Reverend Andrew Woodward, Chairman

Churchwardens: The Reverend Sarah Van den driessche, Assistant Curate (until October 2023)
Ms Kaye Inglis
Mrs. Jane Chetwynd-Appleton, also PCC Secretary

Elected Members:

Mrs. Margaret Green, Reader
Mrs. Joanna Gordon-Hall, Reader
Ms Rebecca Donohoe
Mrs. Gladys Masvosva ALM
Ms Naume Chawuluka
Mr. Michael Folkard (Resigned April 2023)
Mr. Adrian Jenkins (from April 2023, resigned January 2024)
Ms Jane Pritchard
Vacant
Vacant

Deanery Synod Representatives: Mr. Paul Stacey
Mrs. Denise Sutherland
Mr. Philip Davis, Treasurer

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the incumbent, lay readers licensed to officiate in the church, the churchwardens, and members of the Deanery, Diocesan and General Synods), and up to nine members of the church, who are elected at the Annual Parochial Church Meeting (APCM). Members are warmly encouraged to stand for membership of the PCC and we try to ensure a balance of skills and experience where possible.

Aim and Purposes

The primary objective of St Mary's PCC is the promotion of the gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England. The PCC has the responsibility of cooperating with the incumbent, the Reverend Andrew Woodward, in promoting in the ecclesiastical parish the whole mission of the Church - pastoral, evangelical, social and ecumenical.

Objectives and Activities

Our mission is to promote and secure the future of St Mary's as a church that meets the spiritual needs of our parishioners and visitors to our parish, provides a welcoming space for secular public use and positions itself as an asset and resource for the whole community.

The PCC maintains an overview of worship throughout the parish and proposes and nurtures services and activities to engage the diverse groups that live within our parish.

Our services and worship put faith into practice through prayer and scripture, music and sacrament. When planning our activities for the year, the Incumbent and the PCC have considered the Charity Commission's guidance on public benefit, and, in particular, the specific guidance on 'charities for the advancement of religion'. In particular, we try to enable local people to live out their faith as part of our parish community through:

- worship and prayer: learning about the gospel, and developing their knowledge of and trust in Jesus Christ,
- provision of pastoral care for people living in the parish,
- missionary and outreach work.

Maintaining the fabric of St Mary's Church and of St Mary's Church Hall and improving the facilities of both buildings is essential to achieving our mission.

Achievements and Performance

Church attendance and ceremonies

At 31 December 2023, there were 107 members on the church roll, of whom over 70% are not resident in the parish. The weekly attendance in 2023, counted during October in accordance with the church statistics requirement was 63, compared with 63 in 2022.

Fr Andrew conducted one funeral for a dear parishioner Sheila Stacey at St Mary's on 3rd February, followed by a cremation and a later a burial of ashes. There were no weddings in 2023. Fr Andrew attended the funeral of Rosy Chetwynd-Appleton in January 2023 in Leicester, the daughter of Jane Chetwynd-Appleton, our Churchwarden and the funeral of Heather Edwards, the sister of Seana Edwards in Eastbourne in February 2023.

After 8 years in the role, Fr Andrew relinquished his role as Rural Dean of Brighton on 31 January 2023.

Review of the year

1. As well as in person, Sunday worship was live-streamed every Sunday. Public worship at the smaller weekday services has continued. We were able to conduct our normal complement of Christmas services in public with the Mayor for Brighton and Hove, Cllr. Jackie O'Quinn. The MP for Kemp Town, Lloyd Russell- Moyle sent apologies this year as he was away on the COP 28 conference.
2. The full PCC met six times during the year, in January, February, May, July, September and December. Each meeting was quorate. Minutes of the deliberations were received by the full PCC and discussed where necessary. The Standing Committee has been reintroduced and comprises of the Incumbent, the two Churchwardens, the Treasurer and the Safeguarding Officer. Full minutes are taken of all meetings

Our Parent and Toddler group, "Kemp Town Koalas" continued to meet throughout the year run by Kaye Inglis, Steve Watters, Shari-Ann Bolton and myself. Our Drop in Community café continued on a

Wednesday afternoon throughout the year. We are grateful for the support of the Brighton College Students and for the provision of sandwiches on a weekly basis from Brighton College.

3. Breadwinners continue to use the outside of the East porch every Saturday between 10am and 4pm employing refugees and asylum seekers. We do not currently charge a pitch fee.
4. Ecclesiastical Insurance came for a survey visit in February 2023. Only three areas were identified as requiring attention, namely provision of a key register, health and safety policy and a lifting of equipment policy, which have all been acted upon. We were grateful for their advice.
5. Kaye Inglis took on the provision of our Lent lunch in February honouring the past contributions of Sheila Stacey in this regard.
6. Fr Andrew continued to lead the weekly choir practices supported by Nick Andrews who kindly led the practice on the fourth Tuesday of the month.
7. Margaret Green continued to lead our Pastoral Care Team which met every other month either on zoom or face to face to pray for the needs of the parish and especially those who are vulnerable or housebound.
8. We were delighted to celebrate with Gladys Masvosva on 29 April as she was commissioned as our first Authorised Lay Minister – ALM.
9. On 8 May we hosted a wonderful Coronation Organ recital with contributions from Jon Leigh, John March, Michael Kirsch and Shari-Ann Bolton.
10. On 25th May Revd Sarah and I hosted an event with a large contingent of Beaver Scouts who visited the building and had a special tour to see our various treasures and historical artifacts.
11. Margaret Green and Jane Appleton arranged a lovely trip to Berwick Church on 16 September to view Bloomsbury group murals by Duncan Grant, Vanessa Bell and Quentin Bell. A good time was had by eleven of us including a pub lunch.
12. Revd Sarah Van den driessche completed her training with St Mary's in 2023 but sadly suffered a seizure in October 2023 and is in sabbatical until April 2024. We are grateful for all Sarah has contributed to the life of St Mary's and wish her a speedy recovery.
13. Our Christmas services were well attended, including a fabulous Crib service led by Rev'd Jenny, who has Permission to Officiate at St Mary's, with around 45 attending. Our Christmas Day drop in lunch served over 80 people including families with small children. Our Christmas appeal raised £7,643.50 – an amazing result and the best on record.
14. Kaye Inglis and Margaret Green lead our ECO group which has had a significant impact on the consumables we use, recycling of wax, cartridges and batteries together with the use of compostable cups and collection thereof by Recorra. We have abandoned any use of single use plastic. Our Bronze award with Arocha is in sight.
15. Grants from Stewardship, The National Lottery Community Fund, The Diocese of Chichester, The John Booth Charitable Trust, The Letitia, Turner, Tilbury Trust, The St Anne's Trust, BHCC, the Community Trust of the BVM and the Listed Places of Worship Grant Scheme (LPWGS), are gratefully acknowledged in 2023 and noted respectively below under section 9 on page 15.

Financial Review

1. Total receipts (general unrestricted and restricted funds) were £125,375. Total outgoings were £123,715, a surplus of income over expenditure of £1,660.

Income	£125,375
Expenditure	£123,715
Surplus	£1,660

2. £36,000 was paid in the year to the Diocese as our pledge towards the Parish Ministry Contribution (PMC). This pays towards a 0.67 stipend for the incumbent, housing for the clergy, a contribution to clergy pensions, and a standard sum for diocesan central costs, diocesan clergy training and a contribution to the national church funds.
3. We maintain a balance of designated funds via our CCLA deposit account which stood at £26,275 at the end of 2023 made up of the St Mary's Hall Assn, music grant, £1,175, Sheila Stacey fund for Pentatych repair, £2,000. Balance of Diocesan energy grant £10,800, Diocesan grant re Koalas £1,000, Solicitors fees provision for West Side £3,000, Christmas 2023 balance £3,300, National Lottery Community Fund balance held for expenditure in January 2024, £5,000.
4. The restricted funds as per two of our investment funds totaling £34,350 are detailed in our accounts and have the Diocese as Custodian Trustee. The Friends account is designated for fundraising purposes. The Friends account balance of £198 is held on a separate Barclays deposit account.

Reserves policy

It is PCC policy to maintain a balance of £50,000 in unrestricted funds for emergency building repair, and additionally a balance of four months' general expenditure in unrestricted funds.

It is PCC policy to invest funds with the CBF Church of England Deposit Fund. The fund balance at 1 January 2023 was 26,079.14, and at 31 December 2023, £26,275.00.

Total cash available as at 31 December 2023: £147,441.

Approved and signed on their behalf by



Reverend Andrew J Woodward
Chair of Trustees.

22nd February 2024

**Independent Examiner's Report to the Parochial Church Council,
St Mary's Church Kemp Town, Brighton**

I report to the Trustees on my examination of the accounts of the Parochial Church Council (PCC) of St Mary's Church Kemp Town, Brighton.

Responsibilities and Basis of the Report

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

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

Independent examiner's statement

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

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

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

Signed



Name: Mr. Martin Bartholomew

Relevant professional qualification: Company Director

Address: 21 Mariners Quay, Littlehampton, West Sussex, BN17 5DA

Date: 26 February 2024

Statement of Financial Activities

	Unrestricted	Designated	Restricted	Total	Prior year
Income and endowments from:					
Donations and legacies	50,882	2,000	-	52,882	44,460
Income from charitable activities	47,995	-	-	47,995	56,381
Investments	3,546	-	-	3,546	3,208
Other income	20,952	-	-	20,952	98,193
Total income	123,375	2,000	-	125,375	202,242
Expenditure on:					
Raising funds	6,324	-	-	6,324	6,892
Expenditure on charitable activities	78,410	-	-	78,410	81,421
Other expenditure	38,981	-	-	38,981	90,012
Total expenditure	123,715	-	-	123,715	178,325
Net income / (expenditure) resources before transfer	-340	2,000	-	1,660	23,917
Transfers					
Gross transfers between funds - in			-	-	-
Gross transfers between funds - out			-	-	-
Other recognised gains / losses					
Gains / losses on investment assets		-		7,337	(15,751)
Net movement in funds			-	7,337	(15,751)
Total funds brought forward			-	198,450	190,284
Total funds carried forward			-	207,447	198,450
Represented by					
Unrestricted					
General fund	6,972		-	6,972	23,512
Designated					
West side fund 3,000					
Christmas fund 3,300		6,300		6,300	-
Piano (transferred from General fund)	-	18,000		18,000	-
St Mary's Investment assets		79,646	-	79,646	74,782
Diocese as Custodian Trustee			34,350	34,350	31,877
Other tangible assets		42,006	-	42,006	41,800
National Lottery Fund		5,000		5,000	
Koalas grant - Diocese		1,000		1,000	
POCA Proceeds of Crime CCTV	-	-		-	1,500
Pentatych repair		2,000		2,000	-
Friends Fund		198		198	400
LTT Fund		-	-	-	600
South Aisle windows		-	-	-	1,104
St Mary's Hall - Music fund		1,175	-	1,175	1,175
Diocesan Energy Grant		10,800	-	10,800	21,700
	6,972	166,125	34,350	207,447	198,450

Balance sheet

Class and code	Description	This year	Prior year
Fixed assets			
6000	CBF deposit fund 610369002D	26,275	26,079
6010	CBF Investment Fund Income 610369001S	19,748	18,049
6020	CBF Fixed interest 610369001F	59,898	56,733
6030	CBF Investment General Religious 110001101S	19,847	18,141
6040	CBF Fixed Interest Sunday School 110001259F	14,503	13,736
	Sub Total Funds	140,271	132,738
7000	Church Hall - at cost freehold property	12,725	12,725
7010	Church Hall Flat - renovations at cost	26,122	26,122
7020	Equipment - at cost	3,159	3,159
7030	Piano	18,000	18,000
	Total Fixed assets	200,277	192,744
Current assets			
5000	Barclays Church a/c 2734	10,288	6,362
5010	Barclays Friends a/c 3047	198	400
5020	TDS Custodial	-	-
Z05	Accounts Receivable	745	-
	Total Current assets	11,231	6,762
Liabilities			
6998	Diocesan loan	-	-
6699	Agency collections and accounts payable	197	(660)
Z04	Barclaycard	3,864	1,716
	Total Liabilities	4,061	1,056
	Net Asset surplus(deficit)	207,447	198,450
Reserves			
	Excess / (deficit) to date	1,660	23,917
Z01	Starting balances	198,450	190,284
Z02	Gains/(losses) on investment assets	7,337	(15,751)
	Total Reserves	207,447	198,450
Represented by funds			
	Unrestricted	6,972	23,512
	Designated	166,125	143,061
	Restricted	34,350	31,877
	Endowment	-	-
	Total	207,447	198,450

Statement of assets and liabilities

	General	Designated	Restricted	Endowment	This year	Last year
Fixed assets - Heritage assets						
Church Hall - at cost freehold property -	-	12,725	-	-	12,725	12,725
Church Hall Flat - renovations at cost -	-	26,122	-	-	26,122	26,122
Equipment - at cost -	-	3,159	-	-	3,159	3,159
Totals	-	42,006	-	-	42,006	42,006
Fixed assets - Investments						
CBF deposit fund 610369002D -	-	26,275	-	-	26,275	26,079
CBF Investment Fund Income 610369001S -	-	19,748	-	-	19,748	18,049
CBF Fixed interest 610369001F -	-	59,898	-	-	59,898	56,733
CBF Investment General Religious 110001101S -	-	-	19,847	-	19,847	18,141
CBF Fixed Interest Sunday School 110001259F -	-	-	14,503	-	14,503	13,736
	-	-	-	-	-	-
	-	-	-	-	-	-
Totals	-	147,927	34,350	-	182,277	174,745
Fixed assets - Tangible assets						
Piano -	-	18,000	-	-	18,000	18,000
Totals	-	18,000	-	-	18,000	18,000
Current assets - Cash at bank and in hand						
Barclays Church a/c 2734 -	10,288	-	-	-	10,288	6,362
Barclays Friends a/c 3047 -	-	198	-	-	198	400
TDS Custodial -	-	-	-	-	-	-
Totals	10,288	198	-	-	10,486	6,762
Current assets - Debtors						
Accounts Receivable - LPWGS	745	-	-	-	745	-
Totals	745	-	-	-	745	-
Liabilities - Agency accounts						
Agency collections -	-	-	-	-	-	(173)
Totals	-	-	-	-	-	(173)
Liabilities - Creditors: Amounts falling due in one year						
Barclaycard	3,864	-	-	-	3,864	1,716
Accounts Payable	197	-	-	-	197	(487)
Totals	4,061	-	-	-	4,061	(1,056)
Grand total	6,972	166,125	34,350	-	207,447	198,450

Fund movement by type

	Opening	Incoming	Outgoing	Transfers	Gains/losses	Closing
Invest						
Investment Assets						
Restricted	31,877	-			2,473	34,350
Sub-total for inv res	31,877	-			-	-
Invest						
Investment Assets						
Designated	74,782	-	-	-	4,864	79,646
Sub-total for inv des	74,782	-	-	-	7,337	79,646
Proceeds of Crime CCTV	1,500		1,500			NIL
Designated	-	-	-	-	-	-
Sub-total for CCTV			1,500	-	-	
Friends - Friends Fund						
Designated	400		202	-	-	198
Sub-total for Friends	400		202	-	-	198
LTT - LTT Fund						
Designated	600	800	1,400	-	-	Nil
Sub-total for LTT	600	800	1,400	-	-	Nil
South Aisle windows	1,104		1,104			Nil
Designated		-	-	-	-	-
Sub-total for Windows	1,104		1,104	-	-	Nil
Music Fund						
Designated	1,175		-	-	-	1,175
Sub-total for Music	1,175		-	-	-	1,175
Diocesan Energy Grant						
Designated	21,700		10,900	-	-	10,800
Sub-total for Energy grant	21,700		10,900	-	-	10,800
Tangible - Tangible assets						
Designated and piano	41,800			18,206	-	60,006
Sub-total for Tangible	41,800		-	18,206	-	60,006
General - General fund						
Unrestricted	23,512	125,375	123,715	(18,206)		6,972
Sub-total for General	23,512	125,375	123,715	-	-	
Pentatych £2,000	Nil	14,300				14,300
West Side Fund £3,000						
Christmas Fund £3,300						
Koalas £1,000						
Nat Lottery net £5,000						
Grand total	198,450	140,475	138,821	0	7,337	207,447

Analysis of income and expenditure

	Unrestricted	Designated	Restricted	Insurance	This year	Last year
INCOME AND ENDOWMENTS						
Donations and legacies						
0100 - Giving: gift aided	22,178	-	-	-	22,178	23,395
0110 - Giving: Cash from services	3,298	-	-	-	3,298	4,693
0120 - Giving: non-gift aided	10,000	2,000	-	-	12,000	2,786
0200 - Other donations - Donations /candle	6,021	-	-	-	6,021	5,297
0210 - All other donations	823	-	-	-	823	-
0220 - All other donations - Refreshments	253	-	-	-	253	131
0240 - All other donations - Flowers	-	-	-	-	-	-
	-	-	-	-	-	-
0270 - All other donations – Just Giving receipts	1,844	-	-	-	1,844	821
0320 - Gift aid recovered	6,455	-	-	-	6,455	7,327
0340 - Legacies received	-	-	-	-	-	-
0520 - Friends donations	10	-	-	-	10	10
Total	50,882	2,000	-	-	52,882	44,460
Income from charitable activities						
0230 - Loyalty Bank payments	52	-	-	-	52	58
0510 - Proceeds from Fund raising - Events	5,272	-	-	-	5,272	8,003
0700 - Church lets	14,131	-	-	-	14,131	14,400
0710 - Church Hall lets: St Anne's Trust	Nil	-	-	-	Nil	7,755
0720 - Church Hall lets: Ad hoc	5,571	-	-	-	5,571	1,656
0730 - Church Hall lets: Flat	3,000	-	-	-	3,000	3,400
0740 - Church Hall	18,718	-	-	-	18,718	19,962
0741 - Church Hall - Koalas	514	-	-	-	514	217
0800 - PCC Gross fees	737	-	-	-	737	930
Total	47,995	-	-	-	47,995	56,381
Investments						
0600 - Investment income	3,546	-	-	-	3,546	3,208
Total	3,546	-	-	-	3,546	3,208
Other income						
0330 - VAT recovered via LPWGS	599	-	-	-	599	10,831
0400 - Stewardship grant	2,000	-	-	-	2,000	-
0405 - HLF	-	-	-	-	-	41,257
0410 - Grant income – Letitia, Tilbury	800	-	-	-	800	600
0420 - Grant income Sussex Historic Churches Trust	-	-	-	-	-	2,500
0430 - Other Grant Income	2,668	-	-	-	2,668	5,427
0001 - Diocesan Energy Cost Grant	1,838	-	-	-	1,838	21,700
0000 - St Anne's Trust	1,250	-	-	-	1,250	-
0950 - National Lottery Community Fund	10,000	-	-	-	10,000	-
0951 - Other Income - Big Issue	1,797	-	-	-	1,797	4,148
Total	20,952	-	-	-	20,952	98,193
INCOME TOTAL	123,375	2,000	-	-	125,375	202,242

EXPENDITURE

Raising funds

2200 - Fees – Recitals/events	6,000	-	-	-	6,000	6,590
2215 - Church Licensing	324	-	-	-	324	302
2216 - HLF Phase II expenses	-	-	-	-	-	-
Total	6,324	-	-	-	6,324	6,892

Expenditure on charitable activities

2000 - Parish Ministry Contribution	36,000	-	-	-	36,000	30,000
2099 - Venue Administrator expenses	1,583	-	-	-	1,553	1,851
2101 - Activities Manager salary inc PAYE	-	-	-	-	-	3,954
2110 - Tax – HMRC included in 2101	-	-	-	-	-	-
2220 - Fees - Deputizing clergy	74	-	-	-	74	470
2230 - Fees - Deputizing organists	2,775	-	-	-	2,775	2,720
2300 - Bank and card charges	559	-	-	-	559	565
2630 - Church - maintenance	10,370	-	-	-	10,370	18,827
2660 - Church - Music (Organ and piano upkeep)	756	-	-	-	756	2,046
2700 - Admin Professional development	2,664	-	-	-	2,664	1,226
2800 - Utilities Church Electricity	3,637	-	-	-	3,637	3,082
2810 - Utilities - Church Gas - Main	11,771	-	-	-	11,771	7,210
2820 - Utilities Church Gas - Vestry	1,106	-	-	-	1,106	811
2830 - Utilities - Church Water	190	-	-	-	190	170
2840 - Utilities - Church Hall Electricity	1,707	-	-	-	1,707	3,335
2850 - Utilities - Church Hall Gas	1,896	-	-	-	1,896	2,610
2860 - Utilities - Church Hall Water	809	-	-	-	809	1,140
2900 - Church Hall - Cleaning	961	-	-	-	961	396
2910 - Church Hall - Consumables	478	-	-	-	478	1,008
2960 – Church hall cleaner	1,076	-	-	-	1,076	-
Total	78,410	-	-	-	78,410	81,421

Other expenditure

2210 - Fees - Diocese	157	-	-	-	157	445
2410 - Vicarage council tax	2,690	-	-	-	2,690	2,568
2420 - Vicarage water rates	596	-	-	-	596	642
2450 - Telecoms - Church	1,228	-	-	-	1,228	1,137
2460 – VAT recoverable	754	-	-	-	754	-
2470 - Telecoms Vicarage	760	-	-	-	760	856
2600 - Church - Liturgical supplies	542	-	-	-	542	1,091
2610 - Church - Charitable giving	2,741	-	-	-	2,741	1,571
2620 - Church - Consumables	3,494	-	-	-	3,494	1,863
2625 - Church - Equipment	2,216	-	-	-	2,216	874
2635 - Church - Insurance	6,913	-	-	-	6,913	6,284
2640 - Church - Major repairs/ Tower room	-	-	-	-	-	600
2640 - Church - Major Repairs 2022 incl. VAT £9,944	-	-	-	-	-	59,611
2710 – Phase II retention – Stone Edge	-	-	-	-	-	-
2920 - Church Hall - Maintenance	12,778	-	-	-	12,778	6,559
2930 - Church Hall Insurance	1,473	-	-	-	1,473	1,356
2940 – Church hall - Major Repairs	286	-	-	-	286	2,323
2950 - Other Expenditure	2,353	-	-	-	2,353	2,232

Total	38,981	-	-	-	38,981	90,012
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EXPENDITURE TOTAL	123,715	-	-	-	123,715	178,325
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Surplus/Deficit	1,660	-	-	-	1,660	23,917
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Notes to the Financial Statements

1. ACCOUNTING POLICIES

(a) Basis of Accounting

The annual accounts have been prepared under the historical cost convention and accruals basis. They are compiled using the *Zero* accounts package.

(b) Fixed assets

All fixed assets are initially recorded at cost.

(c) Investments

Investments are recorded at market value.

2. TANGIBLE FIXED ASSETS

	2023	2022
Church	-	-
Church Hall – at cost freehold property	12,725	12,725
Church Hall Flat – renovations at cost	26,122	26,122
Equipment – at cost	3,159	3,159
Piano	18,000	18,000
	60,006	60,006

3. INVESTMENTS

The investments are held by the Central Board of Finance on behalf of St Mary's Church, Kemp Town, Brighton.

Income from investments, at £3,546 was slightly higher than last year, £3,208, due to an increase in interest rates. The capital value of the investment funds increased overall by £7,337 in the year.

4. INVESTMENT ASSETS

CBF deposit fund 610369002D account is an interest-bearing account used to park funds until they need to be applied, at which point they are transferred into the main bank account. The fund stood at £26,079 at 31 December 2022. The total for the other investment fixed assets is as follows:

	Unrestricted funds	Restricted funds - Cust. Trustee	Endowment funds	Total funds	Prior year total funds
Investment Assets	£79,646	£34,350	-	£113,996	£106,659

5. AMOUNTS FALLING DUE WITHIN ONE YEAR

Creditors due within one year are broken down as follows:

	2023	2022
Diocesan Loan	-	-
General fund (Unrestricted)	4,061	1,056
	<hr/>	<hr/>
	4,061	1,056

6. LEGACY

No legacies were received in the year.

7. GIFT AID AND LISTED PLACES OF WORSHIP GRANT SCHEME

The sum of £6,454.74 was recovered in this calendar year from Gift Aid which includes the Gift Aid Small Donation Scheme GASDS, made up of donations via the contactless device "Good Box", donations and candle box. We are now reclaiming gift aid at regular three monthly intervals.

8. INSURANCE

Until 31 December 2017, the cost of insuring the church building was included in the Parish Ministry Contribution. This changed on 1 January 2018 and the insurance is now paid directly to our insurer, Ecclesiastical, in monthly installments, for an annual total of £6,912.91.

The church hall has always been insured separately with the same insurer. The amount paid in 2023 was £1,472.83.

9. OTHER GRANT INCOME

Diocese of Chichester-Energy grant	£1,837.50
LPWGS	£599.26
John Booth Charitable Trust	£1,000.00
Letitia Tilbury Tarner	£800.00
Stewardship fund	£2,000.00
St Anne's Trust	£1,250.00
BHCC Warm welcome	£350.00
Amazon Smile	£18.41
Community Trust of the BVM	£300.00
Diocesan Grant re Koalas	£1,000.00
National Lottery Community Fund	£10,000.00
TOTAL	£19,154.91
Big Issue contribution	£1,796.50
GRAND TOTAL	£20,951.41

In addition, in 2023, the parish benefitted from credits against our energy use from Total Gas and Power to the value of **£8,925**. (Gas Church £2,625, Gas sacristy £525, Gas hall £525, Electricity Church £2,625, Electricity hall £2,625). Refunds are reflected in the payments figures and will offset further bills in 2024.

There were no Local Authority or Government grants paid in 2023. No payments were made to Trustees in the year other than reimbursement of legitimate expenses.

Accounts

Trustees Annual Report and Financial Statements

The Parochial Church Council of Saint Mary, Kemp Town Year ended 31 December 2022

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St Mary's Church, Kemp Town,
61 St James's Street, Brighton BN2 1PR
Registered Charity No. 1158922

Incumbent: The Reverend Andrew Woodward, 10 Chesham Street, Brighton BN2 1NA
Independent Examiner: Ms Annabel Burrows, 34 Langham Road, Teddington, Middx, TW11 9HQ

The Parochial Church Council of Saint Mary, Kemp Town

Year Ended 31 December 2022

Trustees Annual Report for 2022

Structure, Governance and Management

The Parochial Church Council of the Ecclesiastical Parish of Kemp Town: Saint Mary is a registered charity, no. 1158922.

During the year, the following served as members of the PCC:

Ex Officio Members

Incumbent:	The Reverend Andrew Woodward, Chairman Mrs Margaret Green, Reader Mrs Joanna Gordon-Hall, Reader The Reverend Sarah Van den driessche, Assistant Curate (from June 2020)
Churchwardens:	Ms Kaye Inglis Mrs Jane Chetwynd-Appleton, also PCC Secretary
Elected Members:	Ms Rebecca Donoher Mrs Gladys Mundowa Ms Naume Chawuluka Mr Michael Folkard Ms Jane Pritchard (from April 2022) Mr Philip Davis, Treasurer
Deanery Synod Representatives:	Mr Paul Stacey Mrs Denise Sutherland Mr Philip Davis

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the incumbent, lay readers licensed to officiate in the church, the churchwardens, and members of the Deanery, Diocesan and General Synods), and up to nine members of the church, who are elected at the Annual Parochial Church Meeting (APCM). Members are warmly encouraged to stand for membership of the PCC and we try to ensure a balance of skills and experience where possible.

Aim and Purposes

The primary objective of St Mary's PCC is the promotion of the gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England. The PCC has the responsibility of cooperating with the incumbent, the Reverend Andrew Woodward, in promoting in the ecclesiastical parish the whole mission of the Church - pastoral, evangelical, social and ecumenical.

Objectives and Activities

Our mission is to promote and secure the future of St Mary's as a church that meets the spiritual needs of our parishioners and visitors to our parish, provides a welcoming space for secular public use and positions itself as an asset and resource for the whole community.

The PCC maintains an overview of worship throughout the parish and proposes and nurtures services and activities to engage the diverse groups that live within our parish.

Our services and worship put faith into practice through prayer and scripture, music and sacrament. When planning our activities for the year, the Incumbent and the PCC have considered the Charity Commission's guidance on public benefit, and, in particular, the specific guidance on 'charities for the advancement of religion'. In particular, we try to enable local people to live out their faith as part of our parish community through:

- worship and prayer: learning about the gospel, and developing their knowledge of and trust in Jesus Christ,
- provision of pastoral care for people living in the parish,
- missionary and outreach work.

Maintaining the fabric of St Mary's Church and of St Mary's Church Hall and improving the facilities of both buildings are essential to achieving our mission.

Achievements and Performance

Church attendance and ceremonies

At 31 December 2022, there were 105 members on the church roll, of whom over 70% are not resident in the parish. The weekly attendance in 2022, counted during October in accordance with the church statistics requirement was 63, compared with 53 in 2021.

There was one baptism, one thanksgiving and one confirmation in 2022. Parish clergy conducted two funerals at St Mary's and three at crematoria. There were two burials at other churches, and one burial of ashes.

Review of the year

1. As well as in person, Sunday worship was live-streamed every Sunday. Public worship at the smaller weekday services has continued. We were able to conduct our normal complement of Christmas services in public with the Mayor for Brighton and Hove, Cllr Lizzie Deane and MP for Kemp Town, Lloyd Russell-Moyle in attendance.
2. The full PCC met six times during the year, in January, February, May, July, September and December. Each meeting was quorate. Minutes of the deliberations were received by the full PCC and discussed where necessary.
3. On 19th February we held a Quiz night and Fish and Chip supper in church with our wonderful compere Fr Robert Easton.
4. On 23rd February, Amex kindly donated to us 30 portable white chairs which were used in the St James's Chapel whilst the Lady Chapel was not in use due to the South Aisle window repairs. We retain them.

5. We installed cabling for new cooking facilities in our Hall in February 2022 for use by St Anne's Centre. Sadly the Trustees decided to terminate the memorandum of understanding in May 2022 as they no longer wished to continue to rent the hall.
6. A new heating boiler was installed in the Church Hall flat on 25 March 2022 funded primarily by an anonymous donation from a member of the congregation.
7. On Sunday 1 May we welcomed the choir of St Catherine's School, Cambridge to lead our Sunday worship. A lovely event enjoyed by all.
8. The work to the South Aisle Windows was completed in June 2022, the Archdeacons loan repaid in September 2022 and any balance of the project met from donations and cash-flow.
9. On Saturday 2 July and Sunday 3 July we hosted at St Mary's two services for the ordination of most of the Deacons across the Diocese with Bishop Ruth Bushyager officiating at both services.
10. Throughout the year St Mary's has hosted three sessions in person of the Brighton Deanery Synod in February, June and November. Fr Andrew completes eight years as Rural Dean on 31 January 2023
11. In October we welcomed Jaclyn Colbert on an 8 week placement from St Peter's as part of the discernment process towards a selection conference for ordination training.
12. On Sunday 16 October, we welcomed The Very Revd Dr John Hall to preach at the 144th anniversary of consecration of the current church building.
13. On 26 November, we held an enjoyable Christmas Fair in church between 10am and 4pm, which was also useful in raising funds.
14. Our Christmas services were well attended, including a fabulous Crib service led by our Curate, Revd Sarah with over 40 adults and 30 children attending. A real highlight and the best attended in recent years. Our Christmas Day drop in lunch served over 120 people including families with small children. Our Christmas appeal raised £3,049.
15. Sadly our dear friend Sheila Stacey passed away in Princess Royal on 30 December. We give thanks for her life and witness and commitment to St Mary's over so many years.
16. Grants from ASDA, Brighton College, The Culture Recovery Fund, The Diocese of Chichester, The John Booth Charitable Trust, The Letitia, Turner, Tilbury Trust, The Police Proceeds of Crime Fund (POCA), St Mary's Hall Association, St Anne's Trust, the Sussex Historic Churches Trust, and St Wulfran's Church are gratefully acknowledged in 2022 and noted respectively below under section 9 on page 15.

Financial Review

- Total receipts (general unrestricted and restricted funds) were £191,512. Total outgoings were £178,325, a surplus of income over expenditure of £13,187. To this must be added an insurance claim of £10,730 due to Storm Eunice. However, because these figures include significant amounts of income and expenditure related to the building works, the overall surplus does not clearly show the underlying financial results of St Mary's, which can be summarised as follows:

	Underlying Results	Building project Income/Expenses	Total Performance
Income	147,755	43,757	191,512
Expenditure	128,658	49,667	178,325
Net Surplus	19,097	(5,910)	13,187
Other Income - Insurance claim			10,730
Surplus			23,917

Towards the end of 2022 we received an energy costs grant of £21,700 from the Diocese of Chichester. Without that we would have made an overall small surplus of £2,217.

- The largest items of PCC expenditure were £51,571 net of VAT spent on major building repairs, including architect's fees on the South Aisle Windows project. £800 was paid towards this in 2021 and £1,104 is due to be paid in 2023 - a retention of 5%. Net amount in accounts correct as £49,667.
- £30,000 was paid in the year to the Diocese as our pledge towards the Parish Ministry Contribution (PMC). This pays towards a 0.67 stipend for the incumbent, housing for the clergy, a contribution to clergy pensions, and a standard sum for diocesan central costs, diocesan clergy training and a contribution to the national church funds.
- During the year a further working capital loan of £50,000 was repaid to the Diocese of Chichester in relation to the major building works on the church building. Whilst grants had been awarded for this project, some of these funds will not be paid until the works are complete and invoices can be produced. These funds were ring-fenced in a separate account and were not spent during the year. This loan was generously made on an interest-free basis, with a repayment date of 31 December 2022. The sum was repaid in full in September 2022.
- We maintain a balance of designated funds via our CCLA deposit account which stood at £26,079 at the end of 2022 made up of Letitia Trust balances of £600, Proceeds of Crime - £1,500 for CCTV, Retention on South Aisle windows £1,104, the St Mary's Hall Assn, music grant, £1,175 and the Diocesan energy grant £21,700. The restricted funds as per two of our investment funds are detailed in our accounts and have the Diocese as Custodian Trustee. The Friends account is designated for fundraising purposes. The Friends account balance of £400 is held on a separate Barclays deposit account.

Reserves policy

It is PCC policy to maintain a balance of £50,000 in unrestricted funds for emergency building repair, and additionally a balance of four months' general expenditure in unrestricted funds.

It is PCC policy to invest funds with the CBF Church of England Deposit Fund. The fund balance at 1 January 2022 was £3,000 and at 31 December 2022, £26,079.14, primarily as a result of the energy grant from the Diocese of £21,700.

The Archdeacon's loan of £50,000 was repaid on 12 December 2022 in advance of the deadline, 31 December 2022.

Total cash available as at 31 December 2022: £138,444.

Approved and signed on their behalf by

A handwritten signature in black ink, appearing to read 'Andrew J Woodward', with a horizontal line underneath it.

Reverend Andrew J Woodward
Chair of Trustees.

25th February 2023

**Independent Examiner's Report to the Parochial Church Council,
St Mary's Church Kemp Town, Brighton**

I report to the Trustees on my examination of the accounts of the Parochial Church Council (PCC) of St Mary's Church Kemp Town, Brighton.

Responsibilities and Basis of the Report

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

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

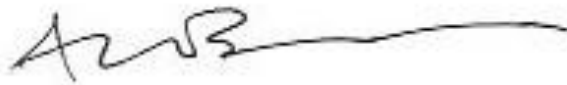
Independent examiner's statement

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

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

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

Signed



Name: Ms Annabel Burrows

Relevant professional qualification: Company Director and former Senior Bank Manager

Address: 34 Langham Road, Teddington, Middx, TW11 9HQ.

Date: 2 March 2023

Statement of Financial Activities

	Unrestricted	Designated	Restricted	Total	Prior year
Income and endowments from:					
Donations and legacies	44,460		-	44,460	60,161
Income from charitable activities	56,381	-	-	56,381	48,449
Investments	3,208	-	-	3,208	3,350
Other income	94,918	3,275	-	98,193	127,213
Total income	198,967	3,275	-	202,242	239,173
Expenditure on:					
Raising funds	6,892		-	6,892	2,002
Expenditure on charitable activities	81,421	-	-	81,421	79,023
Other expenditure	90,012	-	-	90,012	208,376
Total expenditure	178,325	-	-	178,325	289,401
Net income / (expenditure) resources before transfer	20,642	3,275	-	23,917	(51,264)
Transfers					
Gross transfers between funds - in			-	-	-
Gross transfers between funds - out			-	-	-
Other recognised gains / losses					
Gains / losses on investment assets		-		(15,751)	(429)
Net movement in funds			-	(15,751)	(50,657)
Total funds brought forward			-	190,284	240,941
Total funds carried forward			-	198,450	190,284
Represented by					
Unrestricted					
General fund		23,512	-	23,512	22,779
Designated					
Investment assets	-	74,782	-	74,782	85,984
<i>Diocese as Custodian Trustee</i>			31,877	31,877	36,426
Tangible assets		41,800	-	41,800	41,800
POCA Proceeds of Crime CCTV	-	1,500		1,500	-
Friends Fund		400		400	295
LTT Fund		600	-	600	1,000
South Aisle windows		1,104	-	1,104	2,000
St Mary's Hall - Music fund		1,175	-	1,175	-
Diocesan Energy Grant		21,700	-	21,700	-
		166,573	31,877	198,450	190,284

Balance sheet

Class and code	Description	This year	Prior year
Fixed assets			
6000	CBF deposit fund 610369002D	26,079	3,000
6010	CBF Investment Fund Income 610369001S	18,049	20,458
6020	CBF Fixed interest 610369001F	56,733	65,526
6030	CBF Investment General Religious 110001101S	18,141	20,561
6040	CBF Fixed Interest Sunday School 110001259F	13,736	15,865
	Sub Total Funds	132,738	125,410
7000	Church Hall - at cost freehold property	12,725	12,725
7010	Church Hall Flat - renovations at cost	26,122	26,122
7020	Equipment - at cost	3,159	3,159
7030	Piano	18,000	18,000
	Total Fixed assets	192,744	185,416
Current assets			
5000	Barclays Church a/c 2734	6,362	6,001
5010	Barclays Friends a/c 3047	400	295
5020	TDS Custodial	-	-
Z05	Accounts Receivable	-	-
	Total Current assets	6,762	6,296
Liabilities			
6998	Diocesan loan	-	-
6699	Agency collections and accounts payable	(660)	(172)
Z04	Barclaycard	1,716	1,600
	Total Liabilities	1,056	1,428
	Net Asset surplus(deficit)	198,450	190,284
Reserves			
	Excess / (deficit) to date	23,917	(50,228)
Z01	Starting balances	190,284	240,941
Z02	Gains/(losses) on investment assets	(15,751)	(429)
	Total Reserves	198,450	190,284
	Represented by funds		
	Unrestricted	23,512	22,779
	Designated	143,061	164,210
	Restricted	31,877	3,295
	Endowment	-	-
	Total	198,450	190,284

Statement of assets and liabilities

	General	Designated	Restricted	Endowment	This year	Last year
Fixed assets - Heritage assets						
Church Hall - at cost freehold property -	-	12,725	-	-	12,725	12,725
Church Hall Flat - renovations at cost -	-	26,122	-	-	26,122	26,122
Equipment - at cost -	-	3,159	-	-	3,159	3,159
Totals	-	42,006	-	-	42,006	42,006
Fixed assets - Investments						
CBF deposit fund 610369002D -	-	26,079	-	-	26,079	3,000
CBF Investment Fund Income 610369001S -	-	18,049	-	-	18,049	20,458
CBF Fixed interest 610369001F -	-	56,733	-	-	56,733	65,526
CBF Investment General Religious 110001101S -	-	-	18,141	-	18,141	20,561
CBF Fixed Interest Sunday School 110001259F -	-	-	13,736	-	13,736	15,865
	-	-	-	-	-	-
	-	-	-	-	-	-
Totals	-	100,861	31,877	-	174,745	169,589
Fixed assets - Tangible assets						
Piano -	-	18,000	-	-	18,000	18,000
Totals	-	18,000	-	-	18,000	18,000
Current assets - Cash at bank and in hand						
Barclays Church a/c 2734 -	6,362	-	-	-	6,362	6,001
Barclays Friends a/c 3047 -	-	400	-	-	400	295
TDS Custodial -	-	-	-	-	-	-
Totals	6,362	400	-	-	6,762	6296
Current assets - Debtors						
Accounts Receivable -	-	-	-	-	-	357
Totals	-	-	-	-	-	357
Liabilities - Agency accounts						
Agency collections -	(173)	-	-	-	(173)	172
Totals	(173)	-	-	-	(173)	172
Liabilities - Creditors: Amounts falling due in one year						
Barclaycard	1,716	-	-	-	1,716	-
Accounts Payable	(487)	-	-	-	(487)	1,428
Diocesan Loan - repaid	-	-	-	-	-	-
Totals	1,229	161,267	31,877	-	(1,056)	(1,428)
Grand total	5,306	161,267	31,877	-	198,450	190,284

Fund movement by type

	Opening	Incoming	Outgoing	Transfers	Gains/losses	Closing
Invest						
Investment Assets						
Restricted	36,426	-			(4,549)	31,877
Sub-total for inv res	36,426	-			-	-
Invest						
Investment Assets						
Designated	85,984	-	-	-	(11,202)	74,782
Sub-total for inv des	85,984	-	-	-	-	74,782
Proceeds of Crime CCTV		1,500				1,500
Designated	-	-	-	-	-	-
Sub-total for CCTV		1,500	-	-	-	1,500
Friends - Friends Fund						
Designated	295	105		-	-	400
Sub-total for Friends	295	105		-	-	400
LTT - LTT Fund						
Designated	1,000	600	1,000	-	-	600
Sub-total for LTT	1,000	600	1,000	-	-	600
South Aisle windows	2,000	1,104	2,000			1,104
Designated		-		-	-	-
Sub-total for Windows	2,000	1,104	2,000	-	-	1,104
Music Fund						
Designated	-	1,175	-	-	-	1,175
Sub-total for Music	-	1,175	-	-	-	1,175
Diocesan Energy Grant						
Designated	-	21,700	-	-	-	21,700
Sub-total for Energy grant		21,700	-	-	-	21,700
Tangible - Tangible assets						
Designated	41,800	-	-	-	-	41,800
Sub-total for Tangible	41,800	-	-	-	-	41,800
General - General fund						
Unrestricted	22,779	176,058	175,325		-	23,512
Sub-total for General	22,779	176,058	175,325	-	-	23,512
Grand total	190,284	202,242	178,325	-	(15,751)	198,450

Analysis of income and expenditure

	Unrestricted	Designated	Restricted	Insurance	This year	Last year
INCOME AND ENDOWMENTS						
Donations and legacies						
0100 - Giving: gift aided	23,395	-	-	-	23,395	29,083
0110 - Giving: Cash from services	4,693	-	-	-	4,693	4,533
0120 - Giving: non-gift aided	2,786	-	-	-	2,786	2,233
0200 - Other donations - Donations /candle	5,297	-	-	-	5,297	5,533
0210 - All other donations	-	-	-	-	-	1,875
0220 - All other donations - Refreshments	131	-	-	-	131	74
0240 - All other donations - Flowers	-	-	-	-	-	-
	-	-	-	-	-	-
0270 - All other donations – Just Giving receipts	821	-	-	-	821	2,980
0320 - Gift aid recovered	7,327	-	-	-	7,327	8,840
0340 - Legacies received	-	-	-	-	-	5,000
0520 - Friends donations	10	-	-	-	10	10
Total	44,460	-	-	-	44,460	60,161
Income from charitable activities						
0230 - Loyalty Bank payments	58	-	-	-	58	40
0510 - Proceeds from Fund raising - Events	8,003	-	-	-	8,003	957
0700 - Church lets	14,400	-	-	-	14,400	9,737
0710 - Church Hall lets: St Anne's Trust	7,755	-	-	-	7,755	10,340
0720 - Church Hall lets: Ad hoc	1,656	-	-	-	1,656	-
0730 - Church Hall lets: Flat	3,400	-	-	-	3,400	5,500
0740 - Church Hall	19,962	-	-	-	19,962	19,699
0741 - Church Hall - Koalas	217	-	-	-	217	153
0800 - PCC Gross fees	930	-	-	-	930	2,023
Total	56,381	-	-	-	56,381	48,449
Investments						
0600 - Investment income	3,208	-	-	-	3,208	3,350
Total	3,208	-	-	-	3,208	3,350
Other income						
0330 - VAT recovered via LPWGS	10,831	-	-	-	10,831	26,449
0400 - Grant income HLF Tower room - balance	-	-	-	-	-	1,090
0405 - Grant Income - Phase II, South Aisle(22)	41,257	-	-	-	41,257	76,934
0410 - Grant income – Letitia, Tilbury	-	600	-	-	600	500
0420 - Grant income Sussex Historic Churches Trust	2,500	-	-	-	2,500	6,000
0430 - Other Grant Income – see note 9	3,752	2,675	-	-	6,427	4,500
0001 - Diocesan Energy Cost Grant	21,700	-	-	-	21,700	-
0000 - Covid-19 grant BHCC	-	-	-	-	-	8,301
0950 - JRS – Job Retention Scheme	-	-	-	-	-	832
0951 - Other Income - Big Issue	4,148	-	-	-	4,148	2,607
Total	84,188	3,275	-	10,730	98,193	127,213
INCOME TOTAL	188,237	3,275	-	10,730	202,242	239,173

Insurance claim £10,730 received in 2022

EXPENDITURE

Raising funds

2200 - Fees – Recitals/events	6,590	-	-	-	6,590	1,696
2215 - Church Licensing	302	-	-	-	302	306
2216 - HLF Phase II expenses	-	-	-	-	-	-
Total	6,892	-	-	-	6,892	2,002

Expenditure on charitable activities

2000 - Parish Ministry Contribution	30,000	-	-	-	30,000	40,000
2099 - Venue Administrator	1,851	-	-	-	1,851	2,032
2101 - Activities Manager salary inc PAYE	3,954	-	-	-	3,954	8,175
2110 - Tax – HMRC included in 2101	-	-	-	-	-	-
2220 - Fees - Deputizing clergy	470	-	-	-	470	316
2230 - Fees - Deputizing organists	2,720	-	-	-	2,720	2,855
2300 - Bank and card charges	565	-	-	-	565	510
2630 - Church - maintenance	18,827	-	-	-	18,827	10,516
2660 - Church - Music (Organ and piano upkeep)	2,046	-	-	-	2,046	790
2700 - Admin Professional development	1,226	-	-	-	1,226	507
2800 - Utilities Church Electricity	3,082	-	-	-	3,082	1,674
2810 - Utilities - Church Gas - Main	7,210	-	-	-	7,210	5,583
2820 - Utilities Church Gas - Vestry	811	-	-	-	811	232
2830 - Utilities - Church Water	170	-	-	-	170	127
2840 - Utilities - Church Hall Electricity	3,335	-	-	-	3,335	2,036
2850 - Utilities - Church Hall Gas	2,610	-	-	-	2,610	1,871
2860 - Utilities - Church Hall Water	1,140	-	-	-	1,140	571
2900 - Church Hall - Cleaning	396	-	-	-	396	212
2910 - Church Hall - Consumables	1,008	-	-	-	1,008	576
2960 - Cost of events & fundraising activities	-	-	-	-	-	440
Total	81,421	-	-	-	81,421	79,023

Other expenditure

2210 - Fees - Diocese	445	-	-	-	445	1,249
2410 - Vicarage council tax	2,568	-	-	-	2,568	2,481
2420 - Vicarage water rates	642	-	-	-	642	584
2450 - Telecoms - Church	1,137	-	-	-	1,137	1,155
2460 - Asbestos removal	-	-	-	-	-	14,362
2470 - Telecoms Vicarage	856	-	-	-	856	1,146
2600 - Church - Liturgical supplies	1,091	-	-	-	1,091	872
2610 - Church - Charitable giving	1,571	-	-	-	1,571	2,847
2620 - Church - Consumables	1,863	-	-	-	1,863	2,501
2625 - Church - Equipment	874	-	-	-	874	855
2635 - Church - Insurance	6,284	-	-	-	6,284	6,129
2640 - Church - Major repairs/ Tower room	600	-	-	-	600	8,400
2640 - Church - Major Repairs 2022 incl. VAT £9,944	59,611	-	-	-	59,611	127,709
2710 – Phase II retention – Stone Edge	-	-	-	-	-	9,560
2920 - Church Hall - Maintenance	6,559	-	-	-	6,559	5,321
2930 - Church Hall Insurance	1,356	-	-	-	1,356	1,292
2940 – Church hall - Major Repairs	2,323	-	-	-	2,323	19,203
2950 - Other Expenditure	2,232	-	-	-	2,232	2,710

Total	90,012	-	-	-	90,012	208,376
EXPENDITURE TOTAL	178,324	-	-	-	178,325	289,401
Surplus/Deficit					23,917	(50,228)

Notes to the Financial Statements

1. ACCOUNTING POLICIES

(a) Basis of Accounting

The annual accounts have been prepared under the historical cost convention and accruals basis. They are compiled using the *Zero* accounts package.

(b) Fixed assets

All fixed assets are initially recorded at cost.

(c) Investments

Investments are recorded at market value.

2. TANGIBLE FIXED ASSETS

	2021	2020
Church	-	-
Church Hall – at cost freehold property	12,725	12,725
Church Hall Flat – renovations at cost	26,122	26,122
Equipment – at cost	3,159	3,159
Piano	18,000	18,000
	-----	-----
	60,006	60,006
	-----	-----

3. INVESTMENTS

The investments are held by the Central Board of Finance on behalf of St Mary's Church, Kemp Town, Brighton.

Income from investments, at £3,208 was slightly down on last year, £3,350, due to a continued reduction in bond yields.

The capital value of the investment funds reduced overall by £15,751 in the year due to a reduction in bond yields. No capital withdrawals were made from our investment funds in the year.

4. INVESTMENT ASSETS

CBF deposit fund 610369002D account is an interest-bearing account used to park funds until they need to be applied, at which point they are transferred into the main bank account. The fund stood at £26,079 at 31 December 2022. The total for the other investment fixed assets is as follows:

	Unrestricted funds	Restricted funds - Cust. Trustee	Endowment funds	Total funds	Prior year total funds
Investment Assets	£74,782	£31,877	-	£106,659	£122,410

5. AMOUNTS FALLING DUE WITHIN ONE YEAR

Creditors due within one year are broken down as follows:

	2021	2020
Diocesan Loan	-	-
General fund (Unrestricted)	1,056	1,428
	<hr/>	<hr/>
	1,056	1,428

6. LEGACY

No legacies were received in the year.

7. GIFT AID AND LISTED PLACES OF WORSHIP GRANT SCHEME

The sum of £7,327.01 was recovered in this calendar year from Gift Aid which includes the Gift Aid Small Donation Scheme GASDS, made up of donations via the contactless device "Good Box", donations and candle box. We are now reclaiming gift aid at regular three monthly intervals.

The amount of equivalent VAT claimed under the Listed Places of Worship Grant Scheme (LPWGS) amounted to £10,830.78.

8. INSURANCE

Until 31 December 2017, the cost of insuring the church building was included in the Parish Ministry Contribution. This changed on 1 January 2018 and the insurance is now paid directly to our insurer, Ecclesiastical, in monthly instalments, for an annual total of £6,284.14

The church hall has always been insured separately with the same insurer. The amount paid in 2022 was £1,356.17. Claims were made in April 2022 from damage to five sections of the main Church roof from Storm Eunice. Ecclesiastical paid out a total sum of 10,730.

9. OTHER GRANT INCOME

Archbishops Council - Culture	
Recovery Fund	£41,257 **
Sussex Historic Churches Trust	£2,500 **
Diocese of Chichester-energy grant	£21,700
John Booth Charitable Trust	£1,000
Letitia Tilbury Turner	£600
ASDA Community Fund	£1,000
St Mary's Hall Assn - Music	£1,175
St Anne's Trust	£1,500
Police Proceeds of Crime CCTV	£1,500
St Wulfran's Church	250
BHCC	2
TOTAL	£72,484

** Towards South Aisle Window project.

There were no Local Authority or Government grants paid in 2022. No payments were made to Trustees in the year other than reimbursement of legitimate expenses.

Accounts

Trustees Annual Report and Financial Statements

The Parochial Church Council of Saint Mary, Kemp Town Year ended 31 December 2021

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St Mary's Church, Kemp Town,
61 St James's Street, Brighton BN2 1PR
Registered Charity No. 1158922
Incumbent: The Reverend Andrew Woodward, 10 Chesham Street, Brighton BN2 1NA
Independent Examiner: Mr. Martin Bartholomew, 21 Mariners Quay, Littlehampton,
West Sussex, BN17 5DA

The Parochial Church Council of Saint Mary, Kemp Town

Year Ended 31 December 2021

Trustees Annual Report for 2021

Structure, Governance and Management

The Parochial Church Council of the Ecclesiastical Parish of Kemp Town: Saint Mary is a registered charity, no. 1158922.

During the year, the following served as members of the PCC:

Ex Officio Members

Incumbent:	The Reverend Andrew Woodward, Chairman Mrs Margaret Green, Reader Mrs Joanna Gordon-Hall, Reader The Reverend Sarah Van den driessche, Assistant Curate (from June 2020)
Churchwardens:	Mr Jason Mannix Ms Rebecca Donoher
Elected Members:	Mrs Jane Chetwynd-Appleton, PCC Secretary Mrs Gladys Mundowa Ms Naume Chawuluka Mr Michael Folkard Ms Kaye Inglis Mr Philip Davis, Treasurer
Deanery Synod Representatives:	Mr Paul Stacey Mrs Denise Sutherland Mr Philip Davis

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the incumbent, lay readers licensed to officiate in the church, the churchwardens, and members of the Deanery, Diocesan and General Synods), and up to nine members of the church, who are elected at the Annual Parochial Church Meeting (APCM). Members are warmly encouraged to stand for membership of the PCC and we try to ensure a balance of skills and experience where possible.

Aim and Purposes

The primary objective of St Mary's PCC is the promotion of the gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England. The PCC has the responsibility of cooperating with the incumbent, the Reverend Andrew Woodward, in promoting in the ecclesiastical parish the whole mission of the Church pastoral, evangelical, social and ecumenical.

Objectives and Activities

Our mission is to promote and secure the future of St Mary's as a church that meets the spiritual needs of our parishioners and visitors to our parish, provides a welcoming space for secular public use and positions itself as an asset and resource for the whole community.

The PCC maintains an overview of worship throughout the parish and proposes and nurtures services and activities to engage the diverse groups that live within our parish.

Our services and worship put faith into practice through prayer and scripture, music and sacrament. When planning our activities for the year, the Incumbent and the PCC have considered the Charity Commission's guidance on public benefit, and, in particular, the specific guidance on 'charities for the advancement of religion'. In particular, we try to enable local people to live out their faith as part of our parish community through:

- worship and prayer: learning about the gospel, and developing their knowledge of and trust in Jesus Christ,
- provision of pastoral care for people living in the parish,
- missionary and outreach work.

Maintaining the fabric of St Mary's Church and of St Mary's Church Hall and improving the facilities of both buildings are essential to achieving our mission.

Achievements and Performance

Church attendance and ceremonies

At 31 December 2021, there were 105 members on the church roll, of who over 70% are not resident in the parish. The weekly attendance in 2021, counted during October in accordance with the church statistics requirement, was 53, compared with 51 in 2020.

There were no baptisms or weddings in 2021. There was one service of thanksgiving and one service of prayer and dedication after a civil marriage. Parish clergy conducted six funerals at St Mary's and three at crematoria. There were two burials at other churches and three burials of ashes.

Review of the year

1. Covid-19 continued to disrupt the church's normal services and activities. Sunday worship was live-streamed every Sunday; a practice that is continuing now that public worship has been resumed on Sundays. Public worship at the smaller weekday services has continued. We were able to conduct our normal complement of Christmas services in public with the Mayor for Brighton and Hove, Cllr Alan Robins and MP for Kemp Town, Lloyd Russell-Moyle in attendance. Social distancing remained in place throughout the year.
2. The full PCC met five times by Zoom during the year, in January, May, June, August and November. Each meeting was quorate. Minutes of the deliberations were received by the full PCC and discussed where necessary.
3. On Sunday 27th June 2021, the Reverend Sarah Van den driessche was priested by Bishop Ruth at St Nicholas, Worth and celebrated her first mass on the following Sunday followed by blessings from the new priest in the Lady Chapel.

4. On 7th July 2021, St Marys hosted an Archdeaconry Confirmation service with the Bishop of Horsham Ruth Bushyager together with the availability of the holy oils. We had three candidates from St Mary's, Kaye Inglis, Christopher Chadburn and Philip Davis.
5. On Sunday 17th October 2021, we welcomed the Bishop of Lewes, Will Hazelwood, to preside and preach at our 143rd anniversary of consecration of the current building.
6. Our annual income continued to be reduced by the impact of Covid-19, which was felt particularly in the falling off of weekly cash giving, casual giving by visitors and venue hire in both the church and church hall. Fortunately, planned giving held up well, many of our regular givers made additional donations, and the church was able to access almost £84,000 in Covid-related grants, and a further £8,301 From Brighton and Hove City Council of which was for revenue-support purposes. We received a legacy of £5,000 from the estate of Pamela Fludder, which was used to install a new boiler in the choir vestry which also heats the sacristy.
7. Grants of over £120,000 received in 2020/2021 have funded the removal of asbestos from the old boiler room beneath the sacristy completed in February 2021; the re-pointing of and masonry, rainwater and roof repairs to the east-facing aisle, completed in May 2021, and the refurbishment of the accessible toilet in the church hall along with the installation of a shower completed in May 2021. The PCC notes it's thanks to Dr Katherine Prior for her work in accessing the funding and overseeing the works as Project Director. The balance of the work was fully funded from cash-flow without recourse to the PCC's investment fund reserves.
In the year we completed full electrical improvements to both the hall and the church and have fully certified supplies for both premises. A further grant of up to £52,360 has been awarded by the Culture Recovery Fund for work to the South Aisle windows which is due to commence in January 2022. The total cost is projected at £65,450 net of VAT and a parishioner has made an anonymous donation of £2,000 towards the project. The PCC has underwritten the difference of £11,090 from reserves. A further grant application for £5,000 has been made to the Sussex Historic Churches Trust to reduce any burden on reserves. It is hoped again that if the grant is successful, the balance can be funded from cashflow.
8. In 2021 St Mary's also secured a Covid-related grant of £1,090 from the National Lottery Heritage Fund as the remaining balance of £10,900, (£9,810 paid in 2020) to commission designs for an accessible toilet at the rear of the south aisle in the church, new kitchen and refurbished entrance in the Tower Room, and permanent access ramp from the Tower Room to the nave. Plans have been drawn up by our architects, Thomas Ford & Partners, and given preliminary approval by the PCC and reviewed positively by the DAC. The works are expected to cost between £120,000 and £150,000. A fundraising campaign is planned to undertake these works. The need for a toilet and improved catering facilities in the church has been greatly increased by Covid-secure hygiene and social distancing regimes. The plans have now reached faculty stage and tenders have been invited. The grant was used towards the fees for drawing up the plans to faculty stage, without recourse to PCC reserves. No monies have been drawn from reserves in 2021.
9. This year has continued to be an extraordinarily difficult one for clergy and parishioners alike. The PCC acknowledges its very great gratitude to everyone who has supported St Mary's during these difficult times, whether by financial giving, the offering of pastoral care to others, the provision of digital outreach resources, or the supporting of the safe operation of the church during the pandemic.
10. In common with other parishes in the Deanery we produced our Parish Ministry Action Plan which was submitted in time to the Diocese by Advent 2021.

Financial Review

- Total receipts (general unrestricted and restricted funds) were £239,173. Total outgoings were £289,401, a deficit of income over expenditure of £50,228. However, because these figures include significant amounts of income and expenditure related to the building works, the overall deficit does not clearly show the underlying financial results of St Mary's, which can be summarised as follows:

	Underlying Results	Building project Income/Expenses	Total Performance
Income	117,399	113,473	239,173
BHCC Grant	8,301		
Expenditure	110,167	179,234	289,401
Net Surplus	15,533	(65,761)	(50,228)

- We gratefully acknowledge the support of the Local authority with a Covid-19 recovery grant of £8,301.
- Without the BHCC Covid grant, the surplus would have reduced to £7,232 and further to £2,232 without the legacy of £5,000 from Pam Fludder's estate.
- The largest items of PCC expenditure were £126,748 spent on major building repairs, including architect's fees on the remaining Phase 2 repair project. In addition £960 has been spent on the South Aisle windows project towards the tender stage.
- £40,000 was paid in the year to the Diocese as our pledge towards the Parish Ministry Contribution (PMC). This pays towards a 0.67 stipend for the incumbent, housing for the clergy, a contribution to clergy pensions, and a standard sum for diocesan central costs, diocesan clergy training and a contribution to the national church funds.
- During the year a working capital loan of £50,000 was repaid to the Diocese of Chichester in relation to the major building works on the church building. Whilst grants had been awarded for this project, some of these funds will not be paid until the works are complete and invoices can be produced. These funds were ring-fenced in a separate account and were not spent during the year. This loan was generously made on an interest-free basis, with a repayment date of 31 December 2021. The sum was repaid in full in September 2021.
- We maintain a balance of restricted funds via our deposit account which stood at £3,000 at the end of 2021 made up of Letitia Trust balances of £1,000 and a gift of £2,000 from a parishioner for the repairs to the windows in the South aisle works in 2022. The remaining restricted funds as per our investment funds are detailed in our accounts. The Friends account is restricted for fundraising purposes.

Reserves policy

It is PCC policy to maintain a balance of £50,000 in unrestricted funds for emergency building repair, and additionally a balance of four months' general expenditure in unrestricted funds.

It is PCC policy to invest funds with the CBF Church of England Deposit Fund. The fund balance at 1 January 2021 was £46,750 and £3,000 at 31 December 2021.

The Archdeacon's loan of £50,000 was repaid on 30 September 2021.

Total cash available as at 31 December 2021: £130,278.

Approved and signed on their behalf by

A handwritten signature in black ink, appearing to read 'A. Woodward', with a long horizontal flourish underneath.

Reverend Andrew J Woodward
Chair of Trustees.

18th March 2022

**Independent Examiner's Report to the Parochial Church Council,
St Mary's Church Kemp Town, Brighton**

I report to the Trustees on my examination of the accounts of the Parochial Church Council (PCC) of St Mary's Church Kemp Town, Brighton.

Responsibilities and Basis of the Report

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

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

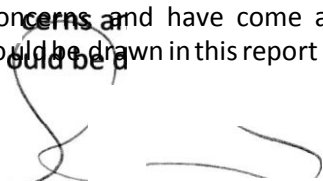
Independent examiner's statement

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

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

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

Signed:



Name: Martin Bartholomew

Relevant professional qualification: Certified Company Director, Retired Naval Officer

Address: 21 Mariners Quay Littlehampton, West Sussex.

Date: 23 March 2022

Statement of Financial Activities

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Income and endowments from:					
Donations and legacies	58,161	2,000	-	60,161	49,116
Income from charitable activities	48,449	-	-	48,449	27,337
Investments	3,350	-	-	3,350	4,018
Other income	126,713	500	-	127,213	124,837
Total income	236,673	2,500	-	239,173	205,308
Expenditure on:					
Raising funds	2,002	-	-	2,002	746
Expenditure on charitable activities	79,023	-	-	79,023	78,988
Other expenditure	208,376	-	-	208,376	74,310
Total expenditure	289,401	-	-	289,401	154,044
Net income / (expenditure) resources before transfer	(52,728)	2,500	-	(50,228)	51,264
Transfers					
Gross transfers between funds - in	28,017	(28,017)	-	-	-
Gross transfers between funds - out	-	-	-	-	-
Other recognised gains / losses					
Gains / losses on investment assets	(429)	-	-	(429)	5,050
Net movement in funds	(25,140)	(25,517)	-	(50,657)	56,314
Total funds brought forward	212,129	28,812	-	240,941	184,627
Total funds carried forward	186,989	3,295	-	190,284	240,941
Represented by					
Unrestricted					
General fund	22,779	-	-	22,779	1,240
Designated					
Asbestos removal, hall improvements	-	-	-	-	46,250
Investment assets	122,410	-	-	122,410	122,839
Tangible assets	41,800	-	-	41,800	41,800
Restricted					
Building Fund	-	-	-	-	27,652
Day School Trust	-	-	-	-	-
Friends Fund	-	295	-	295	660
LTT Fund	-	1,000	-	1,000	500
South Aisle windows	-	2,000	-	2,000	-
Robertson Trust Fund	-	-	-	-	-
Tea and Company	-	-	-	-	-
	186,989	3,295	-	190,284	240,941

Balance sheet

Class and code	Description	This year	Last year
Fixed assets			
6000	CBF deposit fund 610369002D	3,000	46,750
6010	CBF Investment Fund Income 610369001S	20,458	17,862
6020	CBF Fixed interest 610369001F	65,526	69,995
6030	CBF Investment General Religious 110001101S	20,561	17,988
6040	CBF Fixed Interest Sunday School 110001259F	15,865	16,994
	Sub Total Funds	125,410	169,589
7000	Church Hall - at cost freehold property	12,725	12,725
7010	Church Hall Flat - renovations at cost	26,122	26,122
7020	Equipment - at cost	3,159	3,159
7030	Piano	18,000	18,000
	Total Fixed assets	185,416	229,595
Current assets			
5000	Barclays Church a/c 2734	6,001	11,400
5010	Barclays Friends a/c 3047	295	660
5020	TDS Custodial	-	-
Z05	Accounts Receivable	-	357
	Total Current assets	6,296	12,417
Liabilities			
6998	Diocesan loan	-	-
6699	Agency collections	172	(77)
Z04	Accounts Payable and Barclaycard	(1,600)	(994)
	Total Liabilities	(1,428)	(1,071)
	Net Asset surplus(deficit)	190,284	240,941
Reserves			
	Excess / (deficit) to date	(50,228)	51,264
Z01	Starting balances	240,941	184,627
Z02	Gains/(losses) on investment assets	(429)	5,050
	Total Reserves	190,284	240,941
	Represented by funds		
	Unrestricted	22,779	1,240
	Designated	164,210	210,889
	Restricted	3,295	28,812
	Endowment	-	-
	Total	190,284	240,941

Statement of assets and liabilities

	General	Designated	Restricted	Endowment	This year	Last year
Fixed assets - Heritage assets						
Church Hall - at cost freehold property -	-	12,725	-	-	12,725	12,725
Church Hall Flat - renovations at cost -	-	26,122	-	-	26,122	26,122
Equipment - at cost -	-	3,159	-	-	3,159	3,159
Totals	-	42,006	-	-	42,006	42,006
Fixed assets - Investments						
CBF deposit fund 610369002D -	-	3,000	-	-	3,000	46,750
CBF Investment Fund Income 610369001S -	-	20,458	-	-	20,458	17,862
CBF Fixed interest 610369001F -	-	65,526	-	-	65,526	69,995
CBF Investment General Religious 110001101S -	-	-	20,561	-	20,561	17,988
CBF Fixed Interest Sunday School 110001259F -	-	-	15,865	-	15,865	16,994
CBF Deposit Day School Trust 110001447D -	-	-	-	-	-	-
CBF Fixed Interest 110001096F -	-	-	-	-	-	-
Totals	-	88,984	36,426	-	125,410	169,589
Fixed assets - Tangible assets						
Piano -	-	18,000	-	-	18,000	18,000
Totals	-	18,000	-	-	18,000	18,000
Current assets - Cash at bank and in hand						
Barclays Church a/c 2734 -	6,001	-	-	-	6,001	11,400
Barclays Friends a/c 3047 -	295	-	-	-	295	660
TDS Custodial -	-	-	-	-	-	-
Totals	6,296	-	-	-	6,296	12,060
Current assets - Debtors						
Accounts Receivable -	-	-	-	-	-	357
Totals	-	-	-	-	-	357
Liabilities - Agency accounts						
Agency collections -	172	-	-	-	172	-
Totals	172	-	-	-	172	-
Liabilities - Creditors: Amounts falling due in one year						
Accounts Payable	(1,600)	-	-	-	(1,600)	(1,071)
Diocesan Loan - repaid	-	-	-	-	-	-
Totals	(1,428)	148,990	36,426	-	(1,428)	(1,071)
Grand total	4,868	148,990	36,426	-	190,284	240,941

Fund movement by type

	Opening	Incoming	Outgoing	Transfers	Gains/losses	Closing
Building - Building Fund						
Restricted	27,652	-		(27,652)	-	-
Sub-total for Building	27,652	-		(27,652)	-	-
Company - Tea and Company						
Designated	-	-	-	-	-	-
Sub-total for Company	-	-		-	-	-
Hall improvements and Asbestos removal etc						
Designated	46,250		(46,250)			-
Sub-total for Flower	-	-	-	-	-	-
Friends - Friends Fund						
Restricted	660	-	(365)	-	-	295
Sub-total for Friends	660	-	(365)	-	-	295
Invest - Investment assets						
Designated	122,839		-	-	(429)	122,410
Sub-total for Invest	122,839	-	-	-	(429)	122,410
LTT - LTT Fund						
Restricted	500	500		-	-	1,000
Sub-total for LTT	500	500		-	-	1,000
South Aisle windows						
Restricted	-	2,000		-	-	2,000
Sub-total for Windows	-	2,000		-	-	2,000
Piano - Piano Fund						
Designated	-		-	-	-	-
Sub-total for Piano	-	-	-	-	-	-
Robertson - Robertson Trust Fund						
Restricted	-		-	-	-	-
Sub-total for Robertson	-	-	-	-	-	-
Tangible - Tangible assets						
Designated	41,800	-	-	-	-	41,800
Sub-total for Tangible	41,800	-	-	-	-	41,800
General - General fund						
Unrestricted	1,240	236,673	(242,786)	27,652	-	22,779
Sub-total for General	1,240	236,673	(242,786)	-	-	-
Grand total	240,941	239,173	(289,401)	-	(429)	190,284

Analysis of income and expenditure

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>	<u>Last year</u>
					<u>This year</u>	
INCOME AND ENDOWMENTS						
Donations and legacies						
0100 - Giving: gift aided	29,083	-	-	-	29,083	29,535
0110 - Giving: Cash from services	4,533	-	-	-	4,533	4,067
0120 - Giving: non-gift aided	233	-	2,000	-	2,233	125
0200 - Other donations - Donations /candle	5,533	-	-	-	5,533	2,900
0210 - All other donations	1,875	-	-	-	1,875	604
0220 - All other donations - Refreshments	74	-	-	-	74	173
0240 - All other donations - Flowers	-	-	-	-	-	-
0250 - All other donations - Music/Organ/recitals	-	-	-	-	-	-
0270 - All other donations – Just Giving receipts	2,980	-	-	-	2,980	1,031
0320 - Gift aid recovered	8,840	-	-	-	8,840	10,581
0340 - Legacies received	5,000	-	-	-	5,000	-
0520 - Friends donations	10	-	-	-	10	100
Total	58,161	-	2,000	-	60,161	49,116
Income from charitable activities						
0230 - Loyalty Bank payments	40	-	-	-	40	-
0510 - Proceeds from Fund raising - Events	957	-	-	-	957	-
0700 - Church lets	9,737	-	-	-	9,737	3,033
0710 - Church Hall lets: St Anne's Trust	10,340	-	-	-	10,340	10,415
0720 - Church Hall lets: Centre Church	-	-	-	-	-	-
0730 - Church Hall lets: Flat	5,500	-	-	-	5,500	3,085
0740 - Church Hall Small lets	19,699	-	-	-	19,699	9,698
0741 - Church Hall - Koalas	153	-	-	-	153	41
0800 - PCC Gross fees	2,023	-	-	-	2,023	1,065
Total	48,449	-	-	-	48,449	27,337
Investments						
0600 - Investment income	3,350	-	-	-	3,350	4,018
Total	3,350	-	-	-	3,350	4,018
Other income						
0330 - VAT recovered via LPWGS	26,449	-	-	-	26,449	11,242
0400 - Grant income HLF Tower room - balance	1,090	-	-	-	1,090	9,810
0405 - Grant Income - Phase II	76,934	-	-	-	76,934	33,220
0410 - Grant income - Letitia Tilbury	-	-	500	-	500	500
0420 - Grant income Sussex Historic Churches Trust	6,000	-	-	-	6,000	12,500
0430 - Other Grant Income – see note 9 *	4,500	-	-	-	4,500	39,250
0000 – BHCC- Covid Recovery fund	8,301	-	-	-	8,301	12,000
0950 – JRS – Job Retention Scheme	832	-	-	-	832	2,933
0951 - Other Income - Big Issue	2,607	-	-	-	2,607	3,382
Total	126,713	-	500	-	127,213	124,837
INCOME TOTAL	236,673	-	2,500	-	239,173	208,308

Unrestricted Designated Restricted Endowment This year Last year

EXPENDITURE

Raising funds

2200 - Fees - Recitals	1,696	-	-	-	1,696	746
2215 - Church Licensing	306	-	-	-	306	-
2216 - HLF Phase II expenses	-	-	-	-	-	-
Total	2,002	-	-	-	2,002	746

Expenditure on charitable activities

2000 - Parish Ministry Contribution	40,000	-	-	-	40,000	41,666
2099 - Venue Administrator	2,032	-	-	-	2,032	1,073
2101 - Activities Manager salary inc PAYE	8,175	-	-	-	8,175	8,597
2110 - Tax – HMRC included in 2101	-	-	-	-	-	-
2220 - Fees - Deputizing clergy	316	-	-	-	316	145
2230 - Fees - Deputizing organists	2,855	-	-	-	2,855	2,375
2300 - Bank and card charges	510	-	-	-	510	-
2630 - Church - maintenance	10,516	-	-	-	10,516	10,778
2660 - Church - Music (Organ and piano upkeep)	790	-	-	-	790	1,141
2700 - Admin Professional development	507	-	-	-	507	-
2800 - Utilities Church Electricity	1,674	-	-	-	1,674	1,640
2810 - Utilities - Church Gas - Main	5,583	-	-	-	5,583	5,172
2820 - Utilities Church Gas - Vestry	232	-	-	-	232	182
2830 - Utilities - Church Water	127	-	-	-	127	130
2840 - Utilities - Church Hall Electricity	2,036	-	-	-	2,036	1,695
2850 - Utilities - Church Hall Gas	1,871	-	-	-	1,871	1,310
2860 - Utilities - Church Hall Water	571	-	-	-	571	1,414
2900 - Church Hall - Cleaning	212	-	-	-	212	305
2910 - Church Hall - Consumables	576	-	-	-	576	780
2960 - Cost of events & fundraising activities	440	-	-	-	440	584
Total	79,023	-	-	-	79,023	79,734

Other expenditure

2210 - Fees - Diocese	1,249	-	-	-	1,249	948
2410 - Vicarage council tax	2,481	-	-	-	2,481	2,365
2420 - Vicarage water rates	584	-	-	-	584	533
2450 - Telecoms - Church	1,155	-	-	-	1,155	998
2460 - Asbestos removal	14,362	-	-	-	14,362	-
2470 - Telecoms Vicarage	1,146	-	-	-	1,146	1,034
2600 - Church - Liturgical supplies	872	-	-	-	872	702
2610 - Church - Charitable giving	2,847	-	-	-	2,847	4,028
2620 - Church - Consumables	2,501	-	-	-	2,501	3,522
2625 - Church - Equipment	855	-	-	-	855	848
2635 - Church - Insurance	6,129	-	-	-	6,129	6,592
2640 - Church - Major repairs/ Tower room plans 2021	8,400	-	-	-	8,400	6,100
2640A - Church - Phase II Major Repairs	127,709	-	-	-	127,709	36,047
2710 - Phase II retention – Stone Edge	9,560	-	-	-	9,560	1,247
2920 - Church Hall - Maintenance	5,321	-	-	-	5,321	5,888
2930 - Church Hall Insurance	1,292	-	-	-	1,292	1,291
2940 - Church hall – Major Repairs	19,203	-	-	-	19,203	1,212
2950 - Other Expenditure	2,710	-	-	-	2,710	955

Total	208,376	-	-	-	208,376	74,310
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EXPENDITURE TOTAL	289,401	-	-	-	289,401	154,044
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GRAND TOTAL	289,401	-	-	-	(50,228)	51,264
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Notes to the Financial Statements

1. ACCOUNTING POLICIES

(a) Basis of Accounting

The annual accounts have been prepared under the historical cost convention and accruals basis. They are compiled using the *Zero* accounts package.

(b) Fixed assets

All fixed assets are initially recorded at cost.

(c) Investments

Investments are recorded at market value.

2. TANGIBLE FIXED ASSETS

	2021	2020
Church	-	-
Church Hall – at cost freehold property	12,725	12,725
Church Hall Flat – renovations at cost	26,122	26,122
Equipment – at cost	3,159	3,159
Piano	18,000	18,000
	-----	-----
	60,006	60,006
	-----	-----

3. INVESTMENTS

The investments are held by the Central Board of Finance on behalf of St Mary's Church, Kemp Town, Brighton.

Income from investments, at £3,350 was slightly down on last year, £4,018 due to a reduction in bond yields. The capital value of the investment funds reduced overall by £429 in the year.

No capital withdrawals were made from our investments in the year.

4. INVESTMENT ASSETS

CBF deposit fund 610369002D account is an interest-bearing account used to park funds until they need to be applied, at which point they are transferred into the main bank account. The fund stood at £3,000 at 31 December 2021. The total for the other investment fixed assets is as follows:

	Unrestricted funds	Restricted funds - Cust. Trustee	Endowment funds	Total funds	Prior year total funds
Investment Assets	£85,984	£36,426	-	£122,410	£122,839

5. AMOUNTS FALLING DUE WITHIN ONE YEAR

Creditors due within one year are broken down as follows:

	2021	2020
Diocesan Loan	-	-
General fund (Unrestricted)	1,428	1,071
	<hr/>	<hr/>
	1,428	1,071

6. LEGACY

One legacy in the sum of £5,000 was received from the estate of the late Pamela Fludder.

7. GIFT AID AND LISTED PLACES OF WORSHIP GRANT SCHEME

The sum of £8,839.75 was recovered in this calendar year from Gift Aid. £5,533.48 was accrued from the Gift Aid Small Donation Scheme GASDS, which includes donations via the Goodbox, square machine, donation and candle box. We are now reclaiming gift aid at regular two monthly intervals.

The amount of equivalent VAT claimed under the Listed Places of Worship Grant Scheme (LPWGS) amounted to £26,448.72.

8. INSURANCE

Until 31 December 2017, the cost of insuring the church building was included in the Parish Ministry Contribution. This changed on 1 January 2018 and the insurance is now paid directly to our insurer, Ecclesiastical, in monthly instalments, for an annual total of £6,129.

The church hall has always been insured separately with the same insurer. The amount paid in 2021 was £1,292.

No claims were made in 2021.

9. OTHER GRANT INCOME

BHCC Covid-19 Emergency Grant	£8,301
Historic England	£6,250
National Churches Trust	£5,984
National Heritage Fund	£1,090
Sussex Historic Churches Trust	£6,000
Archbishops Council - Culture	
Recovery Fund	£64,700
Bernard Sunley	£3,000*
John Booth Charitable Trust	£1,000*
St Peter's Brighton	£500 *
Letitia Tilbury Turner	£500
TOTAL	£97,325

The sum of £832 was received from HMRC in respect of the Job Retention scheme in the year pertaining to our employee Shelley Eldrery, our Activities Manager.

Accounts

Trustees Annual Report and Financial Statements

The Parochial Church Council of Saint Mary, Kemp Town Year ended 31 December 2020

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St Mary's Church, Kemp Town,
61 St James's Street, Brighton BN2 1PR
Registered Charity No. 1158922
Incumbent: The Reverend Andrew Woodward, 10 Chesham Street, Brighton BN2 1NA
Independent Examiner: Mr. Martin Bartholomew, 1a Maltravers Drive, Littlehampton,
West Sussex, BN17 5EY

The Parochial Church Council of Saint Mary, Kemp Town

Year Ended 31 December 2020

Trustees Annual Report for 2020

Structure, Governance and Management

The Parochial Church Council of the Ecclesiastical Parish of Kemp Town: Saint Mary is a registered charity, no. 1158922.

During the year, the following served as members of the PCC:

Ex Officio Members

Incumbent:	The Reverend Andrew Woodward, Chairman Mrs Margaret Green, Reader Mrs Joanna Gordon-Hall, Reader The Reverend Herbert Bennett, Assistant Curate (to May 2020) The Reverend Sarah Van den driessche, Assistant Curate (from June 2020)
Churchwardens:	Mr Jason Mannix Ms Rebecca Donoher
Elected Members:	Mrs Jane Chetwynd-Appleton, PCC Secretary Mrs Gladys Mundowa Mr Peter Moroney (to 31 December 2020) Ms Naume Chawuluka Mr Michael Folkard Mr Paul Lantsbury (to 31 December 2020) Ms Kaye Inglis Mr Philip Davis (Elected 25 October 2020), Treasurer
Deanery Synod Representatives:	Mr Paul Stacey Mrs Denise Sutherland

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the incumbent, lay readers licensed to officiate in the church, the churchwardens, and members of the Deanery, Diocesan and General Synods), and up to nine members of the church, who are elected at the Annual Parochial Church Meeting (APCM). Members are warmly encouraged to stand for membership of the PCC and we try to ensure a balance of skills and experience where possible.

Aim and Purposes

The primary objective of St Mary's PCC is the promotion of the gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England. The PCC has the responsibility of cooperating with the incumbent, the Reverend Andrew Woodward, in promoting in the ecclesiastical parish the whole mission of the Church pastoral, evangelical, social and ecumenical.

Objectives and Activities

Our mission is to promote and secure the future of St Mary's as a church that meets the spiritual needs of our parishioners and visitors to our parish, provides a welcoming space for secular public use and positions itself as an asset and resource for the whole community.

The PCC maintains an overview of worship throughout the parish and proposes and nurtures services and activities to engage the diverse groups that live within our parish.

Our services and worship put faith into practice through prayer and scripture, music and sacrament. When planning our activities for the year, the Incumbent and the PCC have considered the Charity Commission's guidance on public benefit, and, in particular, the specific guidance on 'charities for the advancement of religion'. In particular, we try to enable local people to live out their faith as part of our parish community through:

- worship and prayer: learning about the gospel, and developing their knowledge of and trust in Jesus Christ,
- provision of pastoral care for people living in the parish,
- missionary and outreach work.

Maintaining the fabric of St Mary's Church and of St Mary's Church Hall and improving the facilities of both buildings are essential to achieving our mission.

Achievements and Performance

Church attendance and ceremonies

At 31 December 2020, there were 106 members on the church roll, of whom over 70% of whom are not resident in the parish. The weekly attendance in 2020, counted during October in accordance with the church statistics requirement, was 51, compared with 89 in 2019. The reduction from 2019 was a direct result of the Coronavirus pandemic, with a considerable number of regular attendees needing to shield during October.

There were no baptisms or weddings in 2020. Parish clergy conducted one funeral at St Mary's and five at crematoria or other churches.

Review of the year

1. From March 2020, Covid-19 severely disrupted the church's normal services and activities. There were months of closure, reduced opening hours at other times, and a cessation of nearly all of the church's outreach activities, including our friendship café, free English classes, parent-toddler group and free recital series. Sunday worship was live-streamed every Sunday from Easter 2020, a practice that is continuing now that public worship has been resumed on Sundays. Public worship at the smaller weekday services resumed after the first lockdown was lifted in June 2020, and has continued since. We were able to conduct our normal complement of Christmas services in public, although with restricted attendance, no congregational singing, and a reduction in our normal festive hospitality.
2. The full PCC met four times by Zoom during the year. Each meeting was quorate. Minutes of the deliberations were received by the full PCC and discussed where necessary.

3. In May, we said a virtual farewell to our Honorary Assistant Curate, the Reverend Herbert Bennett, who, having completed his title at St Mary's, was moving on to become Associate Vicar at St Thomas à Becket, Lewes. The following month, we welcomed the Reverend Sarah Van den driessche as our new Honorary Assistant Curate; she joined us initially as a licensed lay worker, pending her delayed ordination as deacon by Bishop Martin of Chichester at St Mary's, on 25 September. St Mary's was pleased to host also the ordination of three other deacons by Bishop Martin: the Reverends James Bailey, Jon Harley, and Richard Merrick.
4. Our annual income was reduced by the impact of Covid-19, which was felt particularly in the falling off of weekly cash giving, casual giving by visitors, and venue hire in both the church and church hall. Fortunately, planned giving held up well, many of our regular givers made additional donations, and the church was able to access almost £140,000 in Covid-related grants, £16,000 of which was for revenue-support purposes.
5. St Mary's secured offers of almost £120,000 in grants for building repairs and improvements during 2020, most of which came in the form of Covid-related support from the Government's Culture Recovery Fund, for which we are very grateful. The grants have funded or are funding the removal of asbestos from the old boiler room beneath the sacristy; the repointing of and masonry, rainwater and roof repairs to the east-facing aisle; and the refurbishment of the accessible toilet in the church hall along with the installation of a shower.
6. St Mary's also secured a Covid-related grant from the National Lottery Heritage Fund in part to commission designs for an accessible toilet at the rear of the south aisle in the church, new kitchen and refurbished entrance in the Tower Room, and permanent access ramp from the Tower Room to the nave. Plans have been drawn up by our architects, Thomas Ford & Partners, and given preliminary approval by the PCC. The works are expected to cost between £120,000 and £150,000. A fundraising campaign is planned for Summer 2021. The need for a toilet and improved catering facilities in the church has been greatly increased by Covid-secure hygiene and social distancing regimes, and it is hoped that the new facilities can be built by early 2022.
7. The year in review has been an extraordinarily difficult one for clergy and parishioners alike. The PCC acknowledges its very great gratitude to everyone who has supported St Mary's during these difficult times, whether by financial giving, the offering of pastoral care to others, the provision of digital outreach resources, or the supporting of the safe operation of the church during the pandemic.

Financial Review

1. Total receipts (general unrestricted and restricted funds) were £205,307. Total outgoings were £154,043, a surplus of income over expenditure of £51,264. However, because these figures include significant amounts of income and expenditure related to the building works, the overall surplus does not clearly show the underlying financial results of St Mary's, which can be summarised as follows:

	Underlying Results	Building project Income/Expenses	Total Performance
Income	107,785	85,522	205,307
BHCC Grant	12,000		
Expenditure	(111,896)	(42,147)	(154,043)
Net Surplus	7,889	43,375	51,264

2. We gratefully acknowledge the support of the Local authority with a Covid-19 recovery grant of £12,000. Without this we would have had an underlying deficit of £4,111.
3. Whilst the underlying small deficit does not, strictly speaking, create a going-concern issue in the immediate future due to the current level of funds held, clearly this position does need to improve to prevent longer-term problems particularly in the light of Covid-19 which impacted income. Some action has already been taken, such as a campaign to increase congregational giving, and the PCC believes costs to be fairly-well controlled. However, the PCC continues to place a significant focus on fundraising as part of St Mary's ongoing activities.
4. The largest items of PCC expenditure were £42,147 spent on major building repairs, including architect's fees on the remaining Phase 2 repair project.
5. £41,666 was paid in the year to the Diocese as our pledge towards the Parish Ministry Contribution (PMC). This amount covers a 0.67 stipend for the incumbent, housing for the clergy, a contribution to clergy pensions, and a standard sum for diocesan central costs, diocesan clergy training and a contribution to the national church funds.
6. During the year a working capital loan of £50,000 was repaid to the Diocese of Chichester in relation to the major building works on the church building. Whilst grants had been awarded for this project, some of these funds will not be paid until the works are complete and invoices can be produced. These funds were ring-fenced in a separate account and were not spent during the year. This loan was generously made on an interest-free basis, with flexible repayment terms.
7. During the year a full review was made of the various funds that are used for accounting purposes and several of these have now been closed as are no longer necessary. Balances have also been transferred between several of the designated funds in order to better reflect the future plans of the Church. These funds will continue to be reviewed on an annual basis.

Reserves policy

It is PCC policy to maintain a balance of £50,000 in unrestricted funds for emergency building repair, and additionally a balance of four months' general expenditure in unrestricted funds, at least two of which should be immediately available on the current account.

It is PCC policy to invest funds with the CBF Church of England Deposit Fund. The fund balance at 1 January 2021 was £50,000 at 1 January 2020 and £46,750 at 31 December 2020.

The Archdeacon's loan of £50,000 was repaid on 6 July 2020.

Total cash available as at 31 December 2020: £180,935. Approved and signed on their behalf by

18/04/2021

X 

Fr Andrew Woodward
Incumbent

Reverend Andrew J Woodward
Chair of Trustees.

**Independent Examiner's Report to the Parochial Church Council,
St Mary's Church Kemp Town, Brighton**

I report to the trustees on my examination of the accounts of the Parochial Church Council (PCC) of St Mary's Church Kemp Town, Brighton.

Responsibilities and Basis of the Report

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

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

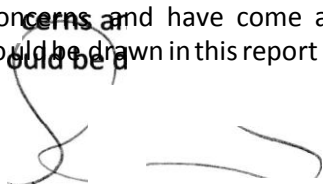
Independent examiner's statement

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

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

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

Signed:



Name: Martin Bartholomew

Relevant professional qualification: Certified Company Director, Retired Naval Officer

Address: 1a Maltravers Drive, Littlehampton, West Sussex, BN17 5EY

Date: 12th April 2021

Statement of Financial Activities

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Income and endowments from:					
Donations and legacies	49,116	-	-	49,116	143,368
Income from charitable activities	27,337	-	-	27,337	2,890
Investments	4,018	-	-	4,018	4,893
Other income	124,337	500	-	124,837	111,850
Total income	204,808	500	-	205,308	263,000
Expenditure on:					
Raising funds	746	-	-	746	7,767
Expenditure on charitable activities	78,988	-	-	78,988	46,131
Other expenditure	74,310	-	-	74,310	264,490
Total expenditure	154,044	-	-	154,044	318,389
Net income / (expenditure) resources before transfer	50,764	500	-	51,264	(55,848)
Transfers					
Gross transfers between funds - in	-	-	-	-	-
Gross transfers between funds - out	-	-	-	-	-
Other recognised gains / losses					
Gains / losses on investment assets	5,050	-	-	5,050	6,545
Net movement in funds	55,814	500	-	56,314	49,303
Total funds brought forward	154,553	30,574	-	184,627	233,930
Total funds carried forward	210,367	28,812	-	240,941	184,627
Represented by					
Unrestricted					
General fund	1,240	-	-	1,240	(20,040)
Designated					
Asbestos removal, hall improvements etc	46,250	-	-	46,250	-
Investment assets	122,839	-	-	122,839	117,789
Piano	-	-	-	-	15,004
Tangible assets	41,800	-	-	41,800	41,800
Restricted					
Building Fund	-	27,652	-	27,652	27,652
Day School Trust	-	-	-	-	-
Friends Fund	-	660	-	660	2,422
LTT Fund	-	500	-	500	-
Organ Fund	-	-	-	-	-
Robertson Trust Fund	-	-	-	-	-
Tea and Company	-	-	-	-	-
	212,129	28,812	-	240,941	184,627 *

- The opening balance is restated from £185,086 to £184,627 due to a previous error of £459 representing Barclaycard items accruing but not debited to the Church account in 2019.

Balance sheet

Class and code	Description	This year	Last year
Fixed assets			
6000	CBF deposit fund 610369002D	46,750	50,000
6010	CBF Investment Fund Income 610369001S	17,862	16,746
6020	CBF Fixed interest 610369001F	69,995	67,798
6030	CBF Investment General Religious 1100011	17,988	16,830
6040	CBF Fixed Interest Sunday School 1100022	16,994	16,415
6050	CBF Deposit Day School Trust 110001447D	-	-
6060	CBF Fixed Interest 110001096F	-	-
7000	Church Hall - at cost freehold property	12,725	12,725
7010	Church Hall Flat - renovations at cost	26,122	25,916
7020	Equipment - at cost	3,159	3,159
7030	Piano	18,000	18,000
	Total Fixed assets	229,595	227,589
Current assets			
5000	Barclays Church a/c 2734	11,400	5,075
5010	Barclays Friends a/c 3047	660	2,422
5020	TDS Custodial	-	975
Z05	Accounts Receivable	357	
	Total Current assets	12,417	8,472
Liabilities			
6998	Diocesan loan	-	(50,000)
6699	Agency collections	(77)	
Z04	Accounts Payable and Barclaycard	(994)	(1,434)
	Total Liabilities	(1,071)	(51,434)
	Net Asset surplus(deficit)	240,941	184,627
Reserves			
	Excess / (deficit) to date	51,264	(55,848)
Z01	Starting balances	184,627	233,930
Z02	Gains/(losses) on investment assets	5,050	6,545
	Total Reserves	240,941	184,627
Represented by funds			
	Unrestricted	1,240	(20,040)
	Designated	210,889	174,593
	Restricted	28,812	30,074
	Endowment	-	-
	Total	240,941	184,627

Statement of assets and liabilities

	General	Designated	Restricted	Endowment	This year	Last year
Fixed assets - Heritage assets						
Church Hall - at cost freehold property -	-	12,725	-	-	12,725	12,725
Church Hall Flat - renovations at cost -	-	26,122	-	-	26,122	25,916
Equipment - at cost -	-	3,159	-	-	3,159	3,159
Totals	-	42,006	-	-	42,006	41,800
Fixed assets - Investments						
CBF deposit fund 610369002D -	-	46,750	-	-	46,750	50,000
CBF Investment Fund Income 610369001S -	-	17,862	-	-	17,862	16,746
CBF Fixed interest 610369001F -	-	69,995	-	-	69,995	67,798
CBF Investment General Religious 1100011 -	-	17,988	-	-	17,988	16,830
CBF Fixed Interest Sunday School 1100022 -	-	16,994	-	-	16,994	16,415
CBF Deposit Day School Trust 110001447D -	-	-	-	-	-	-
CBF Fixed Interest 110001096F -	-	-	-	-	-	-
Totals	-	169,589	-	-	169,589	167,789
Fixed assets - Tangible assets						
Piano -	-	18,000	-	-	18,000	18,000
Totals	-	18,000	-	-	18,000	18,000
Current assets - Cash at bank and in hand						
Barclays Church a/c 2734 -	11,400	-	-	-	11,400	5,075
Barclays Friends a/c 3047 -	660	-	-	-	660	2,422
TDS Custodial -	-	-	-	-	-	975
Totals	12,060	-	-	-	12,060	8,472
Current assets - Debtors						
Accounts Receivable -	357	-	-	-	357	--
Totals	357	-	-	-	357	
Liabilities - Agency accounts						
Agency collections -	-	-	-	-	-	-
Totals	-	-	-	-	-	-
Liabilities - Creditors: Amounts falling due in one year						
Accounts Payable	(1,071)	-	-	-	(1,071)	(975)
Diocesan Loan - repaid	-	-	-	-	-	(50,000)
Totals	11,346	-	-	-		(50,975)
Grand total	11,346	229,595	-	-	240,941	184,627

Fund movement by type

	Opening	Incoming	Outgoing	Transfers	Gains/losses	Closing
Building - Building Fund						
Restricted	27,652	-	-	-	-	27,652
Sub-total for Building	27,652	-	-	-	-	27,652
Company - Tea and Company						
Designated	-	-	-	-	-	-
Sub-total for Company	-	-	-	-	-	-
Hall improvements and Asbestos removal etc						
Designated	-	46,250	-	-	-	46,250
Sub-total for Flower	-	-	-	-	-	-
Friends - Friends Fund						
Restricted	2,422	-	(1,762)	-	-	660
Sub-total for Friends	2,422	-	(1,762)	-	-	660
Invest - Investment assets						
Designated	117,789	-	-	-	5,050	122,839
Sub-total for Invest	117,789	-	-	-	5,050	122,839
LTT - LTT Fund						
Restricted	Nil	500	-	-	-	500
Sub-total for LTT	Nil	500	-	-	-	500
Organ - Organ Fund						
Restricted	-	-	-	-	-	-
Sub-total for Organ	-	-	-	-	-	-
Piano - Piano Fund						
Designated	15,004	-	(15,004)	-	-	Nil
Sub-total for Piano	15,004	-	(15,004)	-	-	Nil
Robertson - Robertson Trust Fund						
Restricted	-	-	-	-	-	-
Sub-total for Robertson	-	-	-	-	-	-
Tangible - Tangible assets						
Designated	41,800	-	-	-	-	41,800
Sub-total for Tangible	41,800	-	-	-	-	41,800
General - General fund						
Unrestricted	20,040	158,557	(167,285)	-	-	1,240
Sub-total for General	(20,040)	158,557	(167,285)	-	-	1,240
Grand total	184,627	205,307	(154,043)	-	5,050	240,941

Analysis of income and expenditure

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>	<u>Last year</u>
					<u>This year</u>	
INCOME AND ENDOWMENTS						
Donations and legacies						
0100 - Giving: gift aided	29,535	-	-	-	29,535	23,913
0110 - Giving: Cash from services	4,067	-	-	-	4,067	7,967
0120 - Giving: non-gift aided	125	-	-	-	125	107
0200 - Other donations - Donations Box	2,900	-	-	-	2,900	1,688
0210 - All other donations - Candle Box	604	-	-	-	604	418
0220 - All other donations - Refreshments	-	173	-	-	173	384
0240 - All other donations - Flowers	-	-	-	-	-	400
0250 - All other donations - Music/Organ	-	-	-	-	-	9,817
0270 - All other donations - Anything else	1,031	-	-	-	1,031	5,087
0320 - Gift aid recovered	-	10,581	-	-	10,581	5,299
0340 - Legacies received	-	-	-	-	-	500
0520 - Friends donations	100	-	-	-	100	-
Total	38,362	10,754	-	-	49,116	55,580
Income from charitable activities						
0230 - All other donations - Events etc.	-	-	-	-	-	-
0510 - Proceeds from Fund raising - Events	-	-	-	-	-	-
0700 - Church lets	-	3,033	-	-	3,033	3,751
0710 - Church Hall lets: St Anne's Trust	-	10,415	-	-	10,415	10,340
0720 - Church Hall lets: Centre Church	-	-	-	-	-	-
0730 - Church Hall lets: Flat	-	3,085	-	-	3,085	11,920
0740 - Church Hall Small lets	-	9,698	-	-	9,698	15,506
0741 - Church Hall - Koalas	-	41	-	-	41	497
0800 - PCC Gross fees	1,065	-	-	-	1,065	644
Total	1,065	26,272	-	-	27,337	42,658
Investments						
0600 - Investment income	4,018	-	-	-	4,018	4,893
Total	4,018	-	-	-	4,018	4,893
Other income						
0330 - VAT recovered via LPWGS	11,242	-	-	-	11,242	43,106
0400 - Grant income HLF Tower room	-	9,810	-	-	9,810	-
0405 - Grant Income HLF - Phase II	33,220	-	-	-	33,220	92,880
0410 - Grant income LTT	-	-	500	-	500	500
0420 - Grant income National Churches Trust	-	-	-	-	-	15,000
0430 - Other Grant Income – see note 9	12,000	-	51,750	-	63,750	2,500
0500 - Proceeds from Fund Raising - Subscriptions	-	-	-	-	-	-
-	-	-	-	-	-	-
0950 - Other income	2,933	-	-	-	2,933	147
0951 - Other Income - Big Issue	3,382	-	-	-	3,382	5,736
Total	62,777	9,810	52,250	-	124,837	159,870
INCOME TOTAL	106,222	46,836	52,250	-	205,308	263,000

	Unrestricted	Designated	Restricted	Endowment	This year	Last year
EXPENDITURE						
Raising funds						
2200 - Fees - Recitals	-	-	746	-	746	3,889
2215 - Expenses - HLF activities	-	-	-	-	-	-
2216 - HLF Phase II expenses	-	-	-	-	-	-
Total	-	-	746	-	746	3,889
Expenditure on charitable activities						
2000 - Parish Ministry Contribution	41,666	-	-	-	41,666	44,210
2099 - Venue Administrator	1,073	-	-	-	1,073	944
2101 - Activities Manager salary inc PAYE	8,597	-	-	-	8,597	7,797
2110 - Tax - HMRC	-	-	-	-	-	1,188
2220 - Fees - Deputizing clergy	145	-	-	-	145	399
2230 - Fees - Deputizing organists	2,375	-	-	-	2,375	3,120
2300 - Expenses - Vicar	-	-	-	-	-	-
2630 - Church - maintenance	10,778	-	-	-	10,778	14,771
2660 - Church - Music (Organ and piano upkeep)	1,141	-	-	-	1,141	1,003
2700 - Admin Professional development	-	-	-	-	-	729
2800 - Utilities Church Electricity	1,640	-	-	-	1,640	2,344
2810 - Utilities - Church Gas - Main	5,172	-	-	-	5,172	7,223
2820 - Utilities Church Gas - Vestry	182	-	-	-	182	247
2830 - Utilities - Church Water	130	-	-	-	130	265
2840 - Utilities - Church Hall Electricity	1,695	-	-	-	1,695	2,525
2850 - Utilities - Church Hall Gas	1,310	-	-	-	1,310	1,237
2860 - Utilities - Church Hall Water	1,414	-	-	-	1,414	2,388
2900 - Church Hall - Cleaning	305	-	-	-	305	932
2910 - Church Hall - Consumables	780	-	-	-	780	489
2960 - Cost of events & fundraising activities	584	-	-	-	584	3,363
Total	78,988	-	746	-	79,734	95,174
Other expenditure						
2210 - Fees - HLF Heritage activities	-	-	-	-	-	515
2410 - Vicarage council tax	2,365	-	-	-	2,365	2,276
2420 - Vicarage water rates	533	-	-	-	533	636
2450 - Telecoms - Church	998	-	-	-	998	1,073
2460 - Telecoms - Hall	-	-	-	-	-	-
2470 - Telecoms Vicarage	1,034	-	-	-	1,034	484
2600 - Church - Liturgical supplies	702	-	-	-	702	1,784
2610 - Church - Charitable giving	4,028	-	-	-	4,028	1,921
2620 - Church - Consumables	3,522	-	-	-	3,522	4,913
2625 - Church - Equipment	848	-	-	-	848	1,951
2635 - Church - Insurance	6,592	-	-	-	6,592	6,170
2640 - Church - Major repairs	6,100	-	-	-	6,100	2,689
2640A - Church - Phase II Major Repairs	36,047	-	-	-	36,047	188,528
2710 - Admin Secretarial	1,247	-	-	-	1,247	1,747
2920 - Church Hall - Maintenance	5,888	-	-	-	5,888	1,146
2930 - Church Hall Insurance	1,291	-	-	-	1,291	1,265
2940 - Church hall - Major Repairs	1,212	-	-	-	1,212	1,632
2950 - Other Expenditure	1,903	-	-	-	1,903	596
Total	74,310	-	-	-	74,310	219,326
EXPENDITURE TOTAL	153,298	-	746	-	154,044	318,389
GRAND TOTAL				-	51,264	(55,389)

Notes to the Financial Statements

1. ACCOUNTING POLICIES

(a) Basis of Accounting

The annual accounts have been prepared under the historical cost convention and accruals basis. They are compiled using the *Zero* accounts package.

(b) Fixed assets

All fixed assets are initially recorded at cost.

(c) Investments

Investments are recorded at market value.

2. TANGIBLE FIXED ASSETS

	2020	2019
Church	-	-
Church Hall – at cost freehold property	12,725	12,725
Church Hall Flat – renovations at cost	26,122	25,916
Equipment – at cost	3,159	3,159
Piano	18,000	18,000
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	60,006	59,800
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The church has been shown at £Nil as the actual record of cost incurred in its construction has been lost over the passage of time.

3. INVESTMENTS

The investments are held by the Central Board of Finance on behalf of St Mary's Church, Kempton, Brighton.

Income from investments, at £4,018 was slightly down on last year, £4,893.

The capital value of the investment funds increased by £5,050 in the year.

No capital withdrawals were made from our investments in the year.

4. INVESTMENT ASSETS

CBF deposit fund 61039002D account is an interest-bearing account used to park funds until they need to be applied, at which point they are transferred into the main bank account. The fund stood at £46,750 at 31 December 2020. The total for the other investment fixed assets is as follows:

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Investment Assets	£122,839	-	-	£122,839	£117,789

5. AMOUNTS FALLING DUE WITHIN ONE YEAR

Creditors due within one year are broken down as follows:

	2020	2019
Diocesan Loan	-	50,000
General fund (Unrestricted)	1,071	975
	<hr/>	<hr/>
	1,071	50,975

6. LEGACY

No legacies were received in 2020.

7. GIFT AID AND LISTED PLACES OF WORSHIP GRANT SCHEME

The sum of £10,581 was recovered in this calendar year from Gift Aid and a further £1,785 from the Gift Aid Small Donation Scheme GASDS in respect of eligible cash donations in the tax year to 5 April 2020. We are reclaiming gift aid at regular quarterly intervals.

The amount of equivalent VAT claimed under the Listed Places of Worship Grant Scheme (LPWGS) amounted to £11,242.

8. INSURANCE

Until 31 December 2017, the cost of insuring the church building was included in the Parish Ministry Contribution. This changed on 1 January 2018 and the insurance is now paid directly to our insurer, Ecclesiastical, in monthly instalments, for an annual total of £6,594.

The church hall has always been insured separately with the same insurer. The amount paid in 2020 was £1,291.

Two claims were made in 2020 amounting to £5,927 which have been offset against "major church repairs" rather than shown as income.

9. OTHER GRANT INCOME

BHCC Covid-19 Emergency Grant	£12,000
Historic England	£18,750
Sussex Community Foundation	£6,000
All Churches Trust	£2,500
Postcode Neighbourhood Trust	£12,000
Sussex Historic Churches Trust	£12,500
TOTAL	£63,750

The sum of £2,872 was received from HMRC in respect of the Job Retention scheme in the year pertaining to our employee Shelley Eldrery, our Activities Manager, and falls with "other income – code 0950".