

# **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
<b>Surplus</b>	<b>£1,660</b>

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

A handwritten signature in dark ink, appearing to be 'M. Bartholomew', written on a light-colored background.

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
<b>Income and endowments from:</b>					
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
<b>Total income</b>	<b>123,375</b>	<b>2,000</b>	<b>-</b>	<b>125,375</b>	<b>202,242</b>
<b>Expenditure on:</b>					
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
<b>Total expenditure</b>	<b>123,715</b>	<b>-</b>	<b>-</b>	<b>123,715</b>	<b>178,325</b>
<b>Net income / (expenditure) resources before transfer</b>	<b>-340</b>	<b>2,000</b>	<b>-</b>	<b>1,660</b>	<b>23,917</b>
<b>Transfers</b>					
Gross transfers between funds - in			-	-	-
Gross transfers between funds - out			-	-	-
<b>Other recognised gains / losses</b>					
Gains / losses on investment assets		-		7,337	(15,751)
<b>Net movement in funds</b>			<b>-</b>	<b>7,337</b>	<b>(15,751)</b>
<b>Total funds brought forward</b>			<b>-</b>	<b>198,450</b>	<b>190,284</b>
<b>Total funds carried forward</b>			<b>-</b>	<b>207,447</b>	<b>198,450</b>
<b>Represented by</b>					
<b>Unrestricted</b>					
General fund	6,972		-	6,972	23,512
<b>Designated</b>					
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
	<b>6,972</b>	<b>166,125</b>	<b>34,350</b>	<b>207,447</b>	<b>198,450</b>

## Balance sheet

Class and code	Description	This year	Prior year
<b>Fixed assets</b>			
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
	<b>Sub Total Funds</b>	<b>140,271</b>	<b>132,738</b>
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
	<b>Total Fixed assets</b>	<b>200,277</b>	<b>192,744</b>
<b>Current assets</b>			
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	-
	<b>Total Current assets</b>	<b>11,231</b>	<b>6,762</b>
<b>Liabilities</b>			
6998	Diocesan loan	-	-
6699	Agency collections and accounts payable	197	(660)
Z04	Barclaycard	3,864	1,716
	<b>Total Liabilities</b>	<b>4,061</b>	<b>1,056</b>
	<b>Net Asset surplus(deficit)</b>	<b>207,447</b>	<b>198,450</b>
<b>Reserves</b>			
	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)
	<b>Total Reserves</b>	<b>207,447</b>	<b>198,450</b>
<b>Represented by funds</b>			
	Unrestricted	6,972	23,512
	Designated	166,125	143,061
	Restricted	34,350	31,877
	Endowment	-	-
	<b>Total</b>	<b>207,447</b>	<b>198,450</b>



## Statement of assets and liabilities

	General	Designated	Restricted	Endowment	This year	Last year
<b>Fixed assets - Heritage assets</b>						
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
<b>Totals</b>	<b>-</b>	<b>42,006</b>	<b>-</b>	<b>-</b>	<b>42,006</b>	<b>42,006</b>
<b>Fixed assets - Investments</b>						
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
	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Totals</b>	<b>-</b>	<b>147,927</b>	<b>34,350</b>	<b>-</b>	<b>182,277</b>	<b>174,745</b>
<b>Fixed assets - Tangible assets</b>						
Piano -	-	18,000	-	-	18,000	18,000
<b>Totals</b>	<b>-</b>	<b>18,000</b>	<b>-</b>	<b>-</b>	<b>18,000</b>	<b>18,000</b>
<b>Current assets - Cash at bank and in hand</b>						
Barclays Church a/c 2734 -	10,288	-	-	-	10,288	6,362
Barclays Friends a/c 3047 -	-	198	-	-	198	400
TDS Custodial -	-	-	-	-	-	-
<b>Totals</b>	<b>10,288</b>	<b>198</b>	<b>-</b>	<b>-</b>	<b>10,486</b>	<b>6,762</b>
<b>Current assets - Debtors</b>						
Accounts Receivable - LPWGS	745	-	-	-	745	-
<b>Totals</b>	<b>745</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>745</b>	<b>-</b>
<b>Liabilities - Agency accounts</b>						
Agency collections -	-	-	-	-	-	(173)
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(173)</b>
<b>Liabilities - Creditors: Amounts falling due in one year</b>						
Barclaycard	3,864	-	-	-	3,864	1,716
Accounts Payable	197	-	-	-	197	(487)
<b>Totals</b>	<b>4,061</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,061</b>	<b>(1,056)</b>
<b>Grand total</b>	<b>6,972</b>	<b>166,125</b>	<b>34,350</b>	<b>-</b>	<b>207,447</b>	<b>198,450</b>

## Fund movement by type

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

## Analysis of income and expenditure

	Unrestricted	Designated	Restricted	Insurance	This year	Last year
<b>INCOME AND ENDOWMENTS</b>						
<b>Donations and legacies</b>						
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
<b>Total</b>	<b>50,882</b>	<b>2,000</b>	<b>-</b>	<b>-</b>	<b>52,882</b>	<b>44,460</b>
<b>Income from charitable activities</b>						
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
<b>Total</b>	<b>47,995</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>47,995</b>	<b>56,381</b>
<b>Investments</b>						
0600 - Investment income	3,546	-	-	-	3,546	3,208
<b>Total</b>	<b>3,546</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,546</b>	<b>3,208</b>
<b>Other income</b>						
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
<b>Total</b>	<b>20,952</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,952</b>	<b>98,193</b>
<b>INCOME TOTAL</b>	<b>123,375</b>	<b>2,000</b>	<b>-</b>	<b>-</b>	<b>125,375</b>	<b>202,242</b>

	<b>Unrestricted</b>	<b>Designated</b>	<b>Restricted</b>	<b>Endowment</b>	<b>This year</b>	<b>Last year</b>
<b>EXPENDITURE</b>						
<b>Raising funds</b>						
2200 - Fees – Recitals/events	6,000	-	-	-	6,000	6,590
2215 - Church Licensing	324	-	-	-	324	302
2216 - HLF Phase II expenses	-	-	-	-	-	-
Total	<b>6,324</b>	-	-	-	<b>6,324</b>	<b>6,892</b>
<b>Expenditure on charitable activities</b>						
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	<b>78,410</b>	-	-	-	<b>78,410</b>	<b>81,421</b>
<b>Other expenditure</b>						
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	<b>38,981</b>	-	-	-	<b>38,981</b>	<b>90,012</b>
<b>EXPENDITURE TOTAL</b>	<b>123,715</b>	-	-	-	<b>123,715</b>	<b>178,325</b>
<b>Surplus/Deficit</b>	<b>1,660</b>			-	<b>1,660</b>	<b>23,917</b>

## 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
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	<b>60,006</b>	<b>60,006</b>
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### 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
<b>Investment Assets</b>	£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
	<b>4,061</b>	<b>1,056</b>

## 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 Turner	£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
<b>TOTAL</b>	<b>£19,154.91</b>
Big Issue contribution	<b>£1,796.50</b>
<b>GRAND TOTAL</b>	<b>£20,951.41</b>

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.