

Trustees Annual Report and Financial Statements

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

Contents

Annual Report	2
Report of the Independent Examiner	7
Statement of Financial Activities	8
Balance Sheet	9
Statement of Assets and Liabilities	10
Fund movement by type	11
Analysis of Income and Expenditure	12
Notes to the financial statements	14

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 Donohoe
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 ratable 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

A handwritten signature in black ink, appearing to read 'Andrew Woodward', with a long horizontal line extending from the end of the signature.

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	NIL		510			510
Designated	-	-	-	-	-	-
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	Nil					Nil
Designated	-	-		-	-	-
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

	Unrestricted	Designated	Restricted	Endowment	This year	Last year
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
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	60,006	60,006
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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 £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.