

Brighton **Unitarians**

*Annual Report and Accounts
relating to the Financial Year
2023/24*



*Presented at the Annual General Meeting
held at Brighton Unitarian Church
Sunday 26th January 2025 at 12.30pm*

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Committee 2024

Officers:

Chair: Jo Howarth
Secretary: Helen White
Treasurer: Trisha Purchas
Other Committee Members:
John Naish
Matthew Chambers
Simon Blackmore

Administrator/Venue Manager:

Catherine Stead

Caretaker/Duty Manager: Stuart Lee



ABOVE In September Rev'd Jennifer Sanders was called to serve and ordained into the Brighton ministry.

Chair's Report

Our job, as your chosen management team, is to make the Sunday services an oasis of calm and spiritual fulfilment, whatever else is happening. We mainly did that, so this year has been cheering for those of us beaver away behind the scenes. But have no doubt some generous people have given a lot to keep us afloat through 2024.

So some big **Thank You's**: to the volunteers on the 2024 Committee, the heart of our Church. To Matthew: for introducing some financial know-how and forging ahead with ideas to keep us solvent now we can see how risky our position is. For John: with his invaluable knowledge of our history. For Simon who pulls together our community, supporting Jennifer, safeguarding and organising our Sunday coffees. We are losing Trisha, who hosted meetings at her home and single-handedly raised hundreds with her fabulous crafts; and Helen White who designs our promotional publicity. I do hope we can still call on them now that they are stepping down.

Often we are responding to crises; the building generally provides those. We've had the roof leak, the boiler and the rotten doors, as well as raising funds to complete the refurb of our windows. That means sending grant applications with Victor's help.

We manage four employees and freelance maintenance, HR, bookkeeping and payroll support. All contracts must comply with the law, and much of this year (and our budget) has been spent on that. Jen Barton's help meant it has not been as overwhelming as it might.

We now know our services cost around £500 a week to run. Jennifer, our Minister, works for us 3 days a week. Cat, our administrator, runs the building on 4 days. She has raised our income from hirings by 25% this year for which we are hugely grateful. Both Cat and Jennifer need close support from the Committee, and the monthly meetings give them a chance to share issues and successes.

Stuart, who runs the service tech also supports our hirers. His hours are mad so we are hugely grateful he makes it work. Also Barbara our glorious and understanding cleaner. Christine Clark-Lowes, our bookkeeper, retired this year. The Committee are transitory and we miss Christine's long-term knowledge but welcome to Alison.

We rely on the income produced by our hugely successful Friday fundraising concerts. They are down to the incredible work of Phillida and Marion, working with Cat. Attend if you can and offer help if possible.

Fanny has helped with services and run fundraising bars at events. Kathy also does so much to source our musicians and Sunday speakers.

Thanks, Caroline, for creating our newsletter over several years. Maybe you fancy being our new editor, keeping us connected. If you have an idea for fundraising or skills to help with anything do contact the office or me by email chair@brightonunitarian.org.uk

Thank you to all who make this place special.

Jo Howarth

Ministers Report

As I write this I am putting the final touches on the Carol Service, our final service before Christmas, and it's been another busy year in the church.

The first half of the year saw the completion of three years of study and at the General Assembly AGM I was invited to join the Roll of Ministers.

At our AGM we welcomed three new members to the committee. They have all worked hard to look after the finances and management of our church. With committed team-work we ended our financial year in a better position than we had first expected.

We welcomed seven new members to the church in the first membership service of its kind (pictured below). This will be an annual event and will in future invite existing members to renew their commitment to their spiritual path. We have continued to grow as a church and the next membership service we hope to welcome a further seven.

Quiet Reflection – This space on a Wednesday, providing an opportunity for people to gather in the middle of the week for some spiritual nourishment as well as a catch up and a cuppa, is growing. There is now a core number of people attending, some of whom prefer this gathering to that of a more formal Sunday service.



Elements – This was a course run in spring of this year in the evening and was well attended giving people the opportunity to explore nature's elements within a spiritual framework.

We had our anniversary picnic again this year in the grounds of the Pavilion with new people to the church as well as those with decades of membership, from early 20s to those in their 80s! It reflected the diversity of those coming to church.

The ordination and induction took place in September of this year. After months of preparation the church was full of members, regular attendees, friends and family. It was a beautiful moment in the history of the church and signals the formal commitment from both the congregation and myself as we work together to grow the church, support the local community and carry the message of Unitarianism throughout our city.

I have spent a lot of my time being in the church speaking to a variety of people who come through our doors. So much of ministry is being with the person in front of you at any given moment, whether that is offering a cuppa, pastoral care or spiritual direction, sharing the message of Unitarianism, running groups and weekly reflection, praying for and with others, developing a safeguarding team, delivering services and keeping the doors open for those that need to connect and grow in their spiritual lives.

PICTURED LEFT *We welcomed 7 new members to the church in our first membership service*

We are extraordinarily blessed with a building in the heart of the city – its position reminds us of the eclectic mix of people in our community and the need that surrounds us.

There is so much more that we can do and I see 2025 as building on the commitments we have made to each other this year. I have seen this in action when I took some weeks away from work and the support and help you have offered me and each other.

I would like to thank all of you who come to this sacred space in the heart of the city. You all support BUC in your own unique way and help to keep this church vibrant and forward thinking.

Rev'd Jennifer Sanders



Church Administrator's Report

We are fortunate to have a great team in place taking care of our beautiful building and all the events that happen within it, with Stuart Lee our Caretaker/Duty Manager ably supported by Pete Tulley and Simon Ashcroft, and our invaluable cleaner Barbara Lowe.

Rites of Passage: Three weddings (and three funerals) have been held in the church in the past financial year bringing in £6,515.50. We currently have three weddings booked in for 2025, and one for 2026.

We have seen a very welcome 25% increase in income from hirings this past financial year:

2022 lettings and fees - £49,237.05
2023 lettings and fees - £52,235.46
2024 lettings and fees - £65,218.10

This includes £540 from piano hire (last year £266.90) and we continue to be grateful to Nicola Grunberg for the loan of her vintage model O Steinway grand which attracts such high calibre musicians to rehearse, record, film and perform here at the church. (Nicola's history of the piano can be viewed at: www.brightonunitarian.org.uk/our-piano)

We are now approaching maximum capacity in the hall on some days of the week, and will be implementing another increase in hire fees in the spring to meet our lettings income target for the next financial year.

In the summer we undertook a survey of all our regular hirers, to which 20 groups representing 500+ individuals responded, gaining fascinating insights into the regular users of our spaces. Their feedback on how they value us as a venue made us proud to be able to support their many and varied activities, and we will be exploring ways to build on what we offer them in the future.

In May 2024 we hosted 11 Brighton Fringe/Festival events, including two circus performances and a John Mann piano recital (arranged by the Max Miller Society), plus The Great Escape music festival, all of which generated £4,792.75 in hire fees (last year £5,369). Thanks to a team of volunteers organised by Fanny Tulley we made a further £477.60 in profit on bars during this time.

Our Friday lunchtime fundraising concerts now attract an average audience of 68, resulting in a profit of £5,456.08 for the church this past financial year, thanks to the dedication of volunteers Marion Bance and Phillida Simpson. All our 2025 performers and dates are already confirmed and in the new year I will start work programming 2026.

Our 2025 Brighton Fringe bookings already include a rock opera as well as performances of dance, music and theatre, and the church diary is already looking pleasingly full throughout 2025, particularly on Saturdays.

Cat Stead

Church Administrator/Venue Manager

Treasurer's Report

At the start of the year, Trisha Purchas generously took on the official title of Treasurer when George Dean was unable to continue due to ill health; in early 2024 I was happy to take forward this role with support from Christine Clark-Lowes and Cat Stead. The church owes a great debt of gratitude to Christine for the many years she has dedicated to acting as our financial record-keeper and for ensuring such a smooth handover over recent months to Alison Forsyth who we now welcome into this role.

Despite a decline in the rate of inflation over the year, the cost of living has remained a significant concern for many and been one of the drivers of an increased demand upon charities in general. This has contributed to a more competitive fundraising environment – a fact that highlights our own need to continue to diversify our income streams and control our operational costs. However, within this broader context, it is gratifying to report an overall picture that whilst challenging is encouraging.

It is positive to report that this year's figures appear to indicate that a multi-year trend of reducing income from Donations & Offertory is now reversing. After the pandemic, the use of cash was understandably reduced and establishing consistent mechanisms for collections at our services has taken time. However, with an increasing church membership and growing awareness of the value of a regular contribution via standing order, we can hope to see this income stream continue to grow.

Our Lettings income saw an impressive 25% increase on the previous year. Whilst an increase in our rates early in the year contributed to this, much of the credit for this should go to our Administrator, Cat Stead, whose tremendous expertise and efforts maximised our earned income through the year from a wide range of sources. It was encouraging to see other income sources such as our General Fundraising and Rights of Passage also increase, but it was Lettings that was the foundation that helped increase our income overall for the year by 34% to £104,642.

Set against this, our expenditure increased by 26% compared to 2022/23. Whilst our Support Costs remained steady, the balancing payment for our new boilers of nearly £10,000 was a significant contributor to our Management & Administration costs increasing by 17%. Costs covered within Ministry increased to more fully reflect a full year's costs – roughly only half a year being relevant in our 2022/23 figures. As a result, full payments for the year were £108,510. This unfortunately meant another year of deficit, of £3,868, but at just less than half the level of the prior year.

Trustees have approved a balanced budget for 2024/25 that presents challenges for both our fundraising and cost control. With a focus on maximising the opportunities to meet capital repairs and costs from grant fundraising, the hope is we can continue to improve on the progress made this year.

Matthew Chambers
Acting Treasurer

BUC Account Figures 2023/2024

	FY 2023-2024	FY 2022-2023
A RECEIPTS		
1 Donations & Offertory		
Offertory	2,662.64	1,356.78
General Donations	8,340.33	7,430.62
Legacy	0.00	0.00
Subtotal	11,002.97	8,787.40
2 HMRC		
Gift Aid tax reclaim	2,424.79	1,839.14
Subtotal	2,424.79	1,839.14
3 Grants		
General Baptist Assembly	330.00	0.00
Highgate Hill	1,125.00	770.17
Subtotal	1,455.00	770.17
4 Bank Interest		
Gold & Gen accounts	1,046.74	756.13
Subtotal	1,046.74	756.13
5 Lettings and fees		
Hirings and other fees	65,218.10	52,126.34
PRS payments from hirers	467.20	514.40
Subtotal	65,685.30	52,640.74
6 Other income		
Rites of passage	6,515.50	4,050.00
VAT claimed back	2,505.21	247.30
General Fundraising activity	9,661.09	7,472.74
Investment withdrawal	0.00	0.00
Charitable donations	361.65	130.00
GA Quota subs rec'd	945.00	840.00
Insurance claim	0.00	0.00
Miscellaneous Income	3,039.18	483.39
Subtotal	23,027.63	13,223.43
TOTAL RECEIPTS	104,642.43	78,017.01
B PAYMENTS		
1 Ministry		
Stipend & Manse	19,184.46	9,352.28
Ministry expenses	574.18	862.99
Pulpit fees paid	1,133.80	1,848.00
Subtotal	20,892.44	12,063.27
2 HMRC		
Tax and NI	7,379.04	4,897.87
Subtotal	7,379.04	4,897.87

3 Support costs		
Gifts, flowers, etc.	923.25	1,035.61
Travel expenses	448.83	269.19
Rites of Passage fees and expenses	2,545.00	2,070.00
Committee expenses	1,952.31	1,206.31
Organ and piano	1,882.00	2,197.00
Printing, advertising, etc.	644.74	623.23
Charitable donations	319.42	259.49
Denomination subscriptions	1,235.00	1,463.75
Subscriptions to periodicals	74.00	74.00
Subtotal	10,024.55	9,198.58
4 Management & Administration		
Administrator salary	17,550.30	15,939.08
NEST (all employees)	2,547.77	1,067.88
Cleaner's salary	3,646.89	3,979.79
Caretaking salaries	8,763.17	7,537.63
Record Keeper	2,164.08	4,024.88
Light and heat	4,410.41	6,981.09
Water rates	0.00	0.00
Telephone	596.76	598.95
Repairs and renewals	17,244.52	9,692.03
Furniture and equipment	2,178.00	739.60
Kitchen supplies	2,795.57	2,253.36
Postage and stationery	1,106.89	755.45
Website, streaming, etc.	110.33	500.83
Investment	0.00	0.00
Insurance	4,116.99	3,678.01
PRS; CCLI; PPL	1,805.59	671.48
Accountancy and payroll	757.00	757.00
Bank charges	132.75	123.00
Refunds	286.90	569.00
Subtotal	70,213.92	59,869.06
TOTAL PAYMENTS	108,509.95	86,028.78
Funding		
General a/c	6,153.27	5,543.77
Gold a/c	44,268.05	48,730.48
HSBC a/c	234.06	234.06
Petty Cash	37.14	51.73
Floats	80.00	80.00
Total	50,772.52	54,640.04
Balance from last financial year	54,640.04	62,651.81
Receipts - Payments this year	(3,867.52)	(8,011.77)
	50,772.52	54,640.04
BNY Mellon investment portfolio	107,384.58	97,284.68
Note: figure shows investment value as of 30 September.		
Income is re-invested; any other transactions are recorded above		

Report on the Church Accounts by the Independent Examiner

Overview

The Books of Account were found to accurately represent the financial position of the Brighton Unitarian Church for the Year Ended 30th September 2024. It should be noted that the Books are maintained on a cash basis, rather than on an accruals basis.

Financial Statements

I have checked the FY 2023/24 AGM Statement and agreed the final presentation. Figures from the General Account cashbook and other sources have been carried forward correctly to this statement. I can also confirm that the closing balances are correctly stated and that the FY 2022/23 comparatives have also been brought forward correctly.

BNY Mellon

I can confirm that the value of the investment now stands at £ 107,384.58 as at 30th September 2024.

General Account & Building Appeal Fund Cashbooks

In line with usual practice, the Books of Account were subject to an interim audit as at 31st July 2024. This change has been made to reduce the volume of work at the year-end given the time constraints at this time. The change has proved very useful and the practice is now an established routine.

The General Account is structured in such a way that record keeping is transparent, enabling more convenient auditing. A convenient record is also kept of receipts not banked and payments not

cashd at each month end. Such record keeping reduces risk and enables greater control and understanding of the 'Finances'.

Receipts

Receipts were sampled and both the receipt in the bank account and its accurate recording in the cashbook confirmed.

Payments

Backing documentation was examined for all invoiced payments with a value of £50 and above. The majority of documents carried sufficient payment details to enable the appropriate records to be validated. The same invoices were traced to entries in the BUC General Bank Account and all were found to be accurate. Invoices were generally booked correctly and carried forward correctly to the financial statements.

Petty Cash

The petty cash account was checked for the accurate recording of funding transfers; addition and balances carried forward were checked for accuracy.

Generally

Record keeping was thorough and detailed, with little risk of material misstatement. This has the benefit of not only facilitating the audit, but more importantly, evidences good financial control and minimises the risk of error.

Donald Simmons

ACCOUNTANT ACMA CGMA
16th December 2024



PICTURED ABOVE *The Worshipful Mayor of Brighton & Hove, Councillor Mohammed Asaduzzaman with Rev'd Jennifer Sanders and Cat Stead*

Brighton Unitarian Church



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