THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST MARTIN, ST WILFRID AND ST ALBAN, BRIGHTON

England & Wales · Charity number 1181433

Details

Status	Registered
Legal form	Other
Registered	2019-01-04
Register	View on the Charity Commission register

Contact

Address	St. Martins Church Lewes Road Brighton BN2 3HQ
Phone	01273689989

Activities

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

Activities: Place of Public Worship

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Brighton And Hove

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Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£117,629	£144,563	-	-
2024-12-31	£125,693	£119,506	-	-
2023-12-31	£124,739	£117,730	-	-
2022-12-31	£303,980	£134,421	-	-
2021-12-31	£193,155	£106,790	-	-
2020-12-31	£89,019	£98,804	-	-

Trustees

Name	Role	Appointed
Angela Violet Way		2016-03-13
BRENDA ROSEMARY BURCHELL		2019-04-07
BRIAN DAVID CHARLES LAWRENCE		2017-04-02
Billy Alfie Kennard		2025-04-06
Bradley Richard Cox		2022-04-03
CLAIR LOUISE WELLARD		2017-04-02
DANIEL JAMES WHITTINGTON		2019-04-07
HILARY STELLA MARTIN		2018-03-18
JANICE SANDRA HOLLINGDALE		2018-03-18
MRS CLARE PHELAN		2017-04-02
RITA VALERIE CHARLES		2017-04-02
TREVOR RONALD HOLLINGDALE		2017-04-02
The Revd Canon Trevor George Buxton		2011-11-11

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST MARTIN, ST WILFRID A

England & Wales - Charity number 1181433

Accounts

Annual Financial Report

of

The Parochial Church Council of the Ecclesiastical Parish of

ST MARTIN, ST WILFRID AND ST ALBAN, BRIGHTON

St Martin's Church, Lewes Road, Brighton, BN2 3HQ

For the year ended 31st December 2025

CONTENTS

	Pages
Trustees Annual Report	1 to 6
Statement of financial activities (receipts and payments)	7
Balance sheet (Assets and Liabilities statement)	8
Notes to the accounts	9 to 15
Report of the independent examiner	16

Reference and Administrative Information

The Parish Church of St Martin with St Wilfrid and St Alban is in the Deanery of Brighton and the Diocese of Chichester.

St Martin with St Wilfrid and St Alban's Church is situated on the junction of Lewes Road and Trinity Street in Brighton and serves those areas formerly served by the now redundant churches of St Alban, Coombe Road and St Wilfrid, Elm Grove in addition to the former Parish of St Martin's.

The Parochial Church Council (PCC) is a charity registered with the Charity Commission. Charity Number 1181433.

The correspondence address shall be:
St Martin's Vicarage
Upper Wellington Road
Brighton
BN2 3AN

Incumbent:
The Rev'd Canon T Buxton, SSC
St Martin's Vicarage
Upper Wellington Road
Brighton
BN2 3AN

Bank:
National Westminster Bank
Unit 40
56 Churchill Square
Brighton, BN1 2RG

Property Managing Agent:
Mr Paul Kendrick
Kendrick Property Services
10-12 Lewes Road
Brighton, BN2 3HP

Treasurer:
Mrs B Burchell
64 Highbank
Westdene
Brighton, BN1 5GB

Independent Examiner:
Mr Mike Jackson ACMA CGMA
18 Rosemary Drive
Shoreham-by-Sea
BN43 6HT

Structure, Governance and Management

The method of appointment of PCC members is set out in the Church Representational Rules. All church attendees are encouraged to register on the Electoral Roll and to stand for election to the PCC.

Members of the Parochial Church Council are either ex-officio or elected by the Annual Parochial Church Meeting in accordance with the Church Representation Rules. During the year the following served as members of the Parochial Church Council:

Incumbent	-	The Rev'd Canon Trevor Buxton, SSC. B.Ed *Chairman*
Wardens	-	Mrs A Way Mr D Whittington
Representative on the Deanery Synod	-	Mrs Clare Phelan Mr B Lawrence *(also Vice Chairman of the PCC)* Mr Bradley Cox
Elected Members	-	Mrs B Burchell *(Treasurer)* Mrs R Charles Mrs J Hollingdale *(Deputy Church Warden/Safeguarding Officer)* Mr T Hollingdale Mrs H Martin Mrs M Powell Mrs C Wellard Mr B Kennard

Committees

The Parochial Church Council operates a series of committees which can meet at any time between full meetings of the Parochial Church Council.

Standing Committee

The Standing Committee oversees the Finance and monitors all the work of the Parish and its budgeting and financial implications.

Parish Maintenance Committee

This committee oversees the management and maintenance of the parish church and properties. It continues to use the 2023 Quinquennial Report to guide the structured and rigorous planning for ongoing maintenance of the church.

Fund Raising Committee

This committee oversees the organisation of public events such as fayres and other sales as well as the domestic social gatherings.

Induction and Training of PCC Members

Members of the PCC are made aware of their responsibilities by a "buddy system" in which already existing members share their information. The Chairman explains responsibilities as meetings progress and members with specific responsibilities benefit from training courses arranged by the Diocese or the Deanery; dissemination of appropriate reading matter; reports by the relevant members on their experiences at council meetings.

Risk Analysis

In accordance with the policy of the Parochial Church Council, the risk analysis document will be reviewed at their first meeting after the APCM.

Objectives and Activities

Primary Object

With its mission statement of "as children of God, we the people of St Martin with St Wilfrid and St Alban seek to maintain the Catholic faith and serve the local community", the Parochial Church Council works in co-operation with the Vicar, Canon Trevor Buxton. The Parochial Church Council acts as Trustees for the accounts and fund management and decisions relating to the life and welfare of the parish church in maintaining the pastoral, evangelistic, social and ecumenical work of this part of the team.

New Wagner Memorial Trust

In accordance with the Trust the APCM elects two members of the PCC to serve with the Incumbent and Church Wardens as Trustees. In 2025 the Trust members were:

The Rev'd Canon Trevor Buxton *(Ex officio)*
Mrs Brenda Burchell *(Treasurer)*
Mrs Janice Hollingdale *(Elected Member)*
Mr Brian Lawrence *(Elected Member)*
Mrs Angela Way *(Church Warden)*
Mr Daniel Whittington *(Church Warden)*

Contribution of Volunteers

St Martin, with St Wilfrid and St Alban is proud of its volunteers who give their services to maintain its work and witness.
No Trustees, i.e. Church Council Members, are paid to act as Trustees or Council Members.

Grant Making and Charitable Donation Policy

The Parish engages in fund raising in relation to its Christmass, Lent and Harvest activities together with other occasional events. It does not make a specific percentage charitable donation from its regular giving but tries to support local charities wherever possible.

Achievements and Performances

At the APCM of 6th April 2025 the Electoral Roll stood at:

11 Resident
37 Non Resident
Total 48

PCC Meeting Attendance

The PCC met for 4 regular meetings, 2 extra ordinary meetings and 2 consultations via email/telephone during the year. The attendance figures were 78% for the meetings and 100% for the consultations.

Review of Activities

The PCC remains committed to the Brighton Wagner Group of parishes and a programme of celebrations has been drawn up for patronal festivals and other major solemnities. The clergy meet on a regular basis. There was also another Group Pilgrimage to Walsingham in July 2025 where old acquaintances were renewed and new friendships were made and another is planned for July 2026. The Easter celebration went ahead again this year with members of all congregations joining in. This is booked again for 2026.

The prospect of redevelopment of the church continues apace and meetings have been held throughout the year with Sir Peter Field facilitating all advancements and recently formal consultations with the DAC.

The close relationship between the worshipping community and that of St Martin's School continues to prosper. Mrs Joshi continues to develop this link and takes an active part in promoting school worship.. The Council noted that the New Wagner Trust had financially supported the whole school trip to Buckingham Palace and the Chichester Leavers' Service

The PCCc had been pleased to continue to support the family playgroup facilitated by the release of a school member of staff one morning a week and that she was supported by two members of the congregation. The Council was sorry to hear that due to staffing shortage the member of the school staff could no longer be spared from September and this led to the temporary closure of the group until we were pleased to hear from the Head Teacher that two parents had volunteered to restart the group after DBS checks and relevant training had been undertaken – it continues to grow.

Fund raising continues to be a source of income and fellowship. The Fund Raising Committee much appreciate the support given by the Monday Group. The 150th Anniversary flower Festival was a great success and raised much needed funds.

It is sad that people do not come forward to open the church on a voluntary basis. However, every effort is made to keep it open whilst Sacristy and maintenance work is undertaken . Use of the church by the local community, including three local authority primary schools, continues to occur.

St Wilfrid's Halls and the Rally Hall continue to be major source of income. The Rally Hall and Upper Hall at St Wilfrid's leases are now complete but the Lower Hall remains ongoing.

Mrs Smee continues to be employed to undertake the Wagner Hall and church bookings and Kendricks Property Management continue to administer St Wilfrid's and Rally Halls.

The family tables at the back of church continue to be a valued resource with suitable material to occupy the children being supplied.

Safeguarding

The Council has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016. Safeguarding continues to be a high priority for the council who are informed of any new initiatives and requirements by the Safeguarding Officer.

All the PCC members have undertaken, and where necessary, renewed the relevant on-line safeguarding training and their certificates are on file in the Parish Office. All clergy and the Safeguarding Officer are up to date with their training and Mrs Hollingdale has undertaken any new requirements required for her role as Safeguarding Officer.
The PCC have taken on board the dashboard scheme and regularly go on line to check our status. There has been one discussion session on items raised on the Dashboard and another is planned for next year to keep up to date.

Any DBS checks required are undertaken according to guidelines and we are up to date with these.

The Council have followed the guidelines required by the legislation concerning GDPR and continue to monitor this.

Mission Action Plan
The Mission Action Plan was updated and agreed. This will be reviewed in April 2027.

Financial Review

In considering the accounts, the PCC noted that the year finished with a surplus of in the general unrestricted funds.

Incoming and Outgoing Resources
The total receipts on general, unrestricted funds were and are detailed in the Financial Report. Contactless payments continue to be used both for weekly giving and for one off events. We continue to receive some income from standing orders. Giving under the Parish Giving Scheme remains the main source of weekly giving.

We continue to support the work of the Fare ShareFoodbank. It was jointly agreed to support a local charity dealing with the homeless and another local foodbank at the Sunday and School Harvest celebrations. The local schools Christmass celebrations and Carol Service collections together with the Church Carol and Crib Services were divided equally between the current account and the Poor Fund.

Sharing the ministry costs of the Diocese of Chichester
The largest expenditure of the PCC was the sum of £46577 paid to the Diocese for our share of all churches' Parish Ministry costs. We also expended £11423 for the church insurance which is now paid directly by the Parish. The Parish Ministry Cost amount goes toward the housing, stipend and pension costs of the clergy and also a standard sum for diocesan central costs, clergy training and a contribution to national church funds. We were able to offer a 2.3% increase on this figure for 2026.

Currently, the parish is meeting 57% of the costs allocated to this parish compared with 55.5% paid last year. It is also important to note that approximately 75% of the total paid relates directly to the clergy costs of this parish, the remainder being the shared costs of the Christian family throughout the whole Church of England, including assistance towards the upkeep of churches less able to manage than ourselves.

Staff Costs
We continue to pay a Hall Cleaner and Church Cleaner as well as the bookings manager previously referred to.

Trustee Payments and expenses
The PCC supported the clergy by paying Council Tax of £1842, water and environmental charges amounting to £368 for the vicarage plus other annual costs towards travel, hospitality, telephone, postage and broadband amounting to £1429.

We also reimburse the assistant clergy travelling expenses

Repairs to the fabric of the church building
The following areas of work were undertaken by the PCC as the need arose.

- The PCC has continued to take greater care of Lewes Road outside space and continue to employ a gardener to keep it weed free.

Reserves Policy
The Parochial Church Council kept careful control of its finances but looked upon the provision of its Central Board of Finance Accounts as their ultimate reserve.

Restricted Funds have to be applied to their appropriate areas.

It is our policy to invest as much of our funds in the CBF Church of England Deposit Fund as is practical.

Principal Funding Sources
The principal funding sources of St Martin with St Wilfrid and St Alban remain our stewardship income and the income from the properties we hold along with the investments and bequests of which we are the trustees.

Investments continue in line with current market trends and the properties have been valued at their insurance value.

The Reverend Canon Trevor Buxton SSC
Chairman
28th February 2026

PCC OF ST MARTIN, ST WILFRID AND ST ALBAN BRIGHTON

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	**TOTAL FUNDS 2025 £**	TOTAL FUNDS 2024 £
Income and endowments from:							
Donations and legacies	2a	12,649	2,000			**14,649**	13,620
Other trading activities	2b	30,582	42,499			**73,081**	76,336
Investments	2c	25,212		4,136		**29,348**	35,280
Other income	2d	551				**551**	457
Total income and endowments		68,994	44,499	4,136	-	**117,629**	125,693
Expenditure on:							
Raising funds	3a	104	1,040			**1,144**	76
Charitable activities	3b	52,696	50,420	11,800		**114,916**	104,883
Other expenditure	3c	17,806	9,730	967		**28,503**	14,547
Total expenditure		70,606	61,190	12,767	-	**144,563**	119,506
Net income/(net expenditure)		(1,612)	(16,691)	(8,631)		**(26,934)**	6,187
Transfers between funds	9					-	-
Gains/(losses) on revaluation of:							
Fixed assets	5		(562,383)			**(562,383)**	96,665
Investment assets	5				(618)	**(618)**	346
Net movement in funds		(1,612)	(579,074)	(8,631)	(618)	**(589,935)**	103,198
Total funds brought forward		2,585	4,620,470	132,846	25,764	**4,781,665**	4,678,467
Total funds carried forward		973	4,041,396	124,215	25,146	**4,191,730**	4,781,665

PCC OF ST MARTIN, ST WILFRID AND ST ALBAN BRIGHTON

BALANCE SHEET AT 31 DECEMBER 2025

	Notes		2025 £	2024 £
Fixed assets				
Investments	5a		**14,828**	15,446
Tangible fixed assets	5b		**3,482,416**	4,044,799
Total fixed assets			**3,497,244**	4,060,245
Current assets				
Debtors	7	**16,152**		19,201
Short term deposits		**663,966**		687,736
Cash at bank and in hand		**17,873**		16,577
		697,991		723,514
Current Liabilities				
Creditors - amounts falling due in one year	8	**3,505**		2,094
		3,505		2,094
Net current assets			**694,486**	721,420
NET ASSETS			**4,191,730**	4,781,665
Funds				
Endowment funds	9		**25,146**	25,764
Restricted funds	9		**124,215**	132,846
Designated Funds	9		**4,041,396**	4,620,470
Unrestricted funds	9		**973**	2,585
			4,191,730	4,781,665

Approved by the Parochial Church Council on 28 February 2026 and signed on its behalf

Trevor C Buxton

The Reverend Canon Trevor Buxton
Chairman

The accompanying notes form a part of this financial report.

PCC OF ST MARTIN, ST WILFRID AND ST ALBAN BRIGHTON

NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

1. Accounting policies

a Accounting convention

The financial statements have been prepared under the Church Accounting Regulations 2006 in accordance with applicable accounting standards and the current (2015) Statement Of Recommended Practice, Accounting and Reporting by Charities SORP (FRS 102).

The financial statements have been prepared under the historical cost convention as modified by the inclusion of investments at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those which are informal gatherings of church members.

b Funds accounting

Funds held by the PCC are:

Unrestricted funds - general funds which can be used for PCC ordinary purposes.

Designated funds - monies set aside by the PCC out of unrestricted funds for specific future purposes or projects.

Restricted funds - a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest; b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance on that fund.

Endowment funds - funds, the capital of which must be maintained; only income arising from the investment of the endowment may be used, either as restricted or unrestricted funds, depending on the purpose set out in the terms of the original endowment.

c Income and endowments

All income and endowments are accounted for without deduction for any costs of receivability, are recognised when there is evidence of entitlement, receipt is probable, and the amount can be measured reliably.

Donations and legacies
Collections are recognised when received.
Planned giving receivable is recognised when due.
Income tax recoverable is recognised when the income to which it is attached is recognised.
Grants and legacies are recognised when the PCC is legally entitled to the amount due.

Other trading activities
Income from trading is recognised when received.

Income from investments
Dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue.

All other income
All other income is recognised when it is receivable.

Gains and losses on investments
Realised gains are recognised when the investments are sold
Unrealised gains and losses are accounted for on revaluation on 31 December.

d Expenditure

Expenditure is accounted for on an accruals basis and accounted for gross.

Charitable activities

The diocesan parish contribution is accounted for on an annual basis, reflecting the commitment made by the PCC to Brighton Deanery. Any parish contribution unpaid at 31 December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the balance sheet.

e Fixed Assets

Tangible fixed assets

Consecrated and beneficed property of any kind is excluded from the accounts by s.10(2) of the Charities Act 2011.

Moveable church furnishing held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected but are not included in the financial statements. For other property acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements.

Property assets are valued at insurance value.

All expenditure on consecrated or beneficed buildings and individual items costing under £1000 are written off in the year they were incurred.

Depreciation

Depreciation is calculated to write down the cost of tangible fixed assets over their expected lives. The rate applicable is 25% (straight line).

Investments

Investments are stated at market value at the balance sheet date.

f Current Assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.

Short-term deposits are held with the CBF Church of England Funds.

NOTES TO THE FINANCIAL REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2025

2 Analysis of income and endowments

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	**TOTAL FUNDS 2025 £**	TOTAL FUNDS 2024 £
a Income from donations and legacies						
Planned giving	6,453				**6,453**	6,799
Collections at all services	2,385				**2,385**	1,894
Sundry donations and appeals	1,697	2,000			**3,697**	2,680
Income tax recoverable under Gift Aid	2,114				**2,114**	1,997
Grants and legacies					-	250
	12,649	2,000	-	-	**14,649**	13,620
b Income from other trading activities						
Fund raising	2,616				**2,616**	3,423
Hall lettings - Wagner (St Martin's)	7,872				**7,872**	11,145
Hall lettings - Rally	15,434				**15,434**	17,100
Hall lettings - St Wilfrid		42,499			**42,499**	42,419
Church hire	4,095				**4,095**	1,928
Playgroup	28				**28**	91
Fees	537				**537**	230
	30,582	42,499	-	-	**73,081**	76,336
c Investment income						
Dividends and interest	25,212		4,136		**29,348**	35,280
	25,212	-	4,136	-	**29,348**	35,280
d Other income						
Other income	551				**551**	457
	551	-	-	-	**551**	457
Total income	68,994	44,499	4,136	-	**117,629**	125,693

NOTES TO THE FINANCIAL REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2025

3 Analysis of expenditure

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	**TOTAL FUNDS 2025 £**	TOTAL FUNDS 2024 £
a Expenditure on raising funds						
Fundraising expenses	104	1,040			**1,144**	76
	104	1,040	-	-	**1,144**	76
b Expenditure on charitable activities						
Vicar's discretionary fund	887				**887**	536
Ministry costs:						
Diocesan parish contribution		46,577			**46,577**	45,220
Clergy costs - vicar	3,884				**3,884**	3,851
Clergy costs - assistant priests	708				**708**	665
Salaries	4,276				**4,276**	4,622
Church heat, light & water	5,363				**5,363**	5,143
Church repairs and maintenance	5,013		8,124		**13,137**	6,812
Major project works		3,399			**3,399**	3,399
Sanctuary and upkeep of services	2,060	444			**2,504**	3,856
Organist	3,260				**3,260**	2,630
Music	1,777				**1,777**	1,631
Parish office & administration	4,008				**4,008**	4,069
Bank charges	372				**372**	265
Property insurance	20,517				**20,517**	19,831
Youth ministry	346		2,220		**2,566**	1,398
Playgroup					**-**	587
Walsingham			1,456		**1,456**	-
Independent examiner's fees	225				**225**	368
	52,696	50,420	11,800	-	**114,916**	104,883
c Other expenditure						
Hall running - Wagner (St Martin's)	7,012				**7,012**	6,245
Hall running - Rally	10,010				**10,010**	1,570
Hall running - St Wilfrid		9,730			**9,730**	5,357
Sundry	784		967		**1,751**	1,375
	17,806	9,730	967	-	**28,503**	14,547
Total expenditure	70,606	61,190	12,767	-	**144,563**	119,506

NOTES TO THE FINANCIAL REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2025

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	**Total Funds 2025 £**	Total Funds 2024 £
4 Staff costs						
a Remuneration wages and salaries	4,276				**4,276**	4,622

During the year the PCC employed two people to cover cleaning and bookings for both the Wagner hall and the church. Occasional organists were engaged on a self-employed basis.

b Payments to PCC members
The parochial clergy are reimbursed expenses incurred in the performance of their duty as parish priest.

5 Fixed assets

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	**Total Funds 2025 £**	Total Funds 2024 £
a Investments						
Market value 1 January				15,446	**15,446**	15,100
Net gains/(losses) on revaluation				(618)	**(618)**	346
Market value 31 December	-	-	-	**14,828**	**14,828**	15,446

b Tangible fixed assets

	Freehold Land & Buildings £
Cost or valuation	
Market value 1 January	**4,044,799**
Net gains/(losses) on revaluation	**(562,383)**
Market value 31 December	**3,482,416**

Properties include Wagner Hall, St Wilfrid's Hall and Rally Hall.

6 Analysis of net assets by fund

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	**Total Funds 2025 £**	Total Funds 2024 £
Investment fixed assets				14,828	**14,828**	15,446
Tangible fixed assets		3,482,416			**3,482,416**	4,044,799
Current assets	4,478	558,980	124,215	10,318	**697,991**	723,514
Current liabilities	(3,505)				**(3,505)**	(2,094)
	973	**4,041,396**	**124,215**	**25,146**	**4,191,730**	4,781,665

7 Debtors

CCLA re CBF deposit interest	5,799		976		**6,775**	8,267
HMRC re income tax recoverable	854				**854**	824
Trade debtors	2,024	6,499			**8,523**	10,110
	8,677	**6,499**	**976**	-	**16,152**	19,201

NOTES TO THE FINANCIAL REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2025

	Unrestricted Funds	Designated Funds	Restricted Funds	Endowment Funds	**Total Funds 2025**	Total Funds 2024
	£	£	£	£	£	£
8 Creditors: amounts falling due within one year						
Accruals	3,368				**3,368**	1,957
Other creditors	137				**137**	137
	3,505	-	-	-	**3,505**	2,094

9 Statement of funds	Bal b/fwd 1 Jan 2025	Income	Expenditure	Other gains and (losses)	Transfers	**Bal c/fwd 31 Dec 2025**
	£	£	£	£	£	£
Unrestricted Fund						
General fund	2,585	68,994	70,606			**973**
	2,585	68,994	70,606	-	-	**973**
Designated Funds						
Property fund	4,044,799			(562,383)		**3,482,416**
St Wilfrid's Hall	18,238	42,499	56,307			**4,430**
In Memorium	11,977	2,000	1,484			**12,493**
Development fund	545,456		3,399			**542,057**
	4,620,470	44,499	61,190	(562,383)		**4,041,396**
Restricted Funds						
Children	407					**407**
Fabric	31,222		8,124			**23,098**
New Wagner memorial	98,642	4,136	3,923			**98,855**
Playgroup equipment	303					**303**
Vicarage improvement	568					**568**
Walsingham children/young people	1,704		720			**984**
	132,846	4,136	12,767	-	-	**124,215**
Endowment Funds						
Wagner stipend	10,243			(409)		**9,834**
St Alban stipend	5,203			(209)		**4,994**
19 Gladstone Terrace	10,318					**10,318**
	25,764	-	-	(618)	-	**25,146**
Total funds	4,781,665	117,629	144,563	(563,001)	-	**4,191,730**

Unrestricted fund - assets held by the PCC for carrying out it's general activities.

Designated funds - funds the PCC has set aside for specific sundry purposes falling within it's normal activities.

Children - A grant was received from Community Blessed Virgin Mary to pay towards children's activities.

Fabric - For substantial repair of the church building. Some funds designated for particular use, e.g. liturgical West end. The fund originated with proceeds from War Damage and has been added to through bequests and gifts.

New Wagner Memorial - Income from the property 37A Lewes Road according to the Trust may be used for the benefit of the parishioners. The fund originated from a gift of land left to the parish in the early 20th Century.

NOTES TO THE FINANCIAL REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2025

9 Statement of funds (continued)

Playgroup equipment - A grant was received from the Community of the Blessed Virgin Mary towards the cost of children's play equipment.

Vicarage improvement - realisation of Turner endowment fund.

Walsingham children/young people - In 2021 a donation was received to be used to support children and young people up to the age of 21 going on pilgrimage to the Shine of Our Lady of Walsingham, Norfolk.

Wagner Stipend - Income paid direct to the Diocese and goes towards Incumbent's stipend. The source of this fund is unknown.

St Alban stipend - Transferred from former separate Parish of St Alban. The source of this fund is unknown.

19 Gladstone Terrace - For ecclesiastical purposes. The fund arose from the sale of 19 Gladstone Terrace (the "Sisters' house") which originally came from the Towner bequest.

Independent examiner's report to the PCC of St Martin, St Wilfrid and St Alban Brighton

This is my report to the Parochial Church Council of the Ecclesiastical Parish (PCC) of St Martin, St Wilfrid and St Alban Brighton on the financial report for the year ended 31 December 2025 set out on pages 7 to 15.

Respective responsibilities of the PCC and the examiner

The PCC members are responsible for the preparation of the financial reports. The PCC members consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility:

1. to examine the accounts under section 145 of the Charities Act,
2. to follow the procedures laid down in the General Directions given by the Charity Commissioner under section 145(5)(b) of the Charities Act, and
3. to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with general Directions given by the Charity Commission. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes considering any unusual items or disclosures in the accounts, and seeking explanations from you, as trustees, concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements
   - to keep accounting records in accordance with section 130 of the Charities Act; and
   - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

   have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed.....

Mike Jackson ACMA CGMA

13 March 2026

18 Rosemary Drive
Shoreham-by-Sea
BN43 6HT

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST MARTIN, ST WILFRID A

England & Wales - Charity number 1181433

Accounts

Annual Financial Report

of

The Parochial Church Council of the Ecclesiastical Parish of

ST MARTIN, ST WILFRID AND ST ALBAN, BRIGHTON

St Martin's Church, Lewes Road, Brighton, BN2 3HQ

For the year ended 31st December 2024

CONTENTS

	Pages
Trustees Annual Report	1 to 6
Statement of financial activities (receipts and payments)	7
Balance sheet (Assets and Liabilities statement)	8
Notes to the accounts	9 to 15
Report of the independent examiner	16

Reference and Administrative Information

The Parish Church of St Martin with St Wilfrid and St Alban is in the Deanery of Brighton and the Diocese of Chichester.

St Martin with St Wilfrid and St Alban's Church is situated on the junction of Lewes Road and Trinity Street in Brighton and serves those areas formerly served by the now redundant churches of St Alban, Coombe Road and St Wilfrid, Elm Grove in addition to the former Parish of St Martin's.

The Parochial Church Council (PCC) is a charity registered with the Charity Commission. Charity Number 1181433.

The correspondence address shall be:
St Martin's Vicarage
Upper Wellington Road
Brighton
BN2 3AN

Incumbent:
The Rev'd Canon T Buxton, SSC
St Martin's Vicarage
Upper Wellington Road
Brighton
BN2 3AN

Bank:
National Westminster Bank
Unit 40
56 Churchill Square
Brighton, BN1 2RG

Property Managing Agent:
Mr Paul Kendrick
Kendrick Property Services
10-12 Lewes Road
Brighton, BN2 3HP

Treasurer:
Mrs B Burchell
64 Highbank
Westdene
Brighton, BN1 5GB

Independent Examiner:
Mr Mike Jackson ACMA CGMA
3 Somerhill Court
Holland Road
Hove
BN3 1RQ

Structure, Governance and Management

The method of appointment of PCC members is set out in the Church Representational Rules. All church attendees are encouraged to register on the Electoral Roll and to stand for election to the PCC.

Members of the Parochial Church Council are either ex-officio or elected by the Annual Parochial Church Meeting in accordance with the Church Representation Rules. During the year the following served as members of the Parochial Church Council:

Incumbent	-	The Rev'd Canon Trevor Buxton, SSC. B.Ed *Chairman*
Wardens	-	Mrs A Way Mr D Whittington
Representative on the Deanery Synod	-	Mrs Clare Phelan Mr B Lawrence *(also Vice Chairman of the PCC)* Mr Bradley Cox
Elected Members	-	Mrs B Burchell *(Treasurer)* Mrs R Charles Mrs J Hollingdale *(Deputy Church Warden/Safeguarding Officer)* Mr T Hollingdale Mrs H Martin Mrs M Powell Mrs C Wellard 2 Vacancies

Committees

The Parochial Church Council operates a series of committees which can meet at any time between full meetings of the Parochial Church Council.

Standing Committee

The Standing Committee oversees the Finance and monitors all the work of the Parish and its budgeting and financial implications.

Parish Maintenance Committee

This committee oversees the management and maintenance of the parish church and properties. Having now received the new Quinquennial Report 2023, this continues to guide the structured and rigorous planning for ongoing maintenance of the church.

Fund Raising Committee

This committee oversees the organisation of public events such as fayres and jumble sales as well as the domestic social gatherings.

Induction and Training of PCC Members

Members of the PCC are made aware of their responsibilities by a "buddy system" in which already existing members share their information. The Chairman explains responsibilities as meetings progress and members with specific responsibilities benefit from training courses arranged by the Diocese or the Deanery; dissemination of appropriate reading matter; reports by the relevant members on their experiences at council meetings.

Risk Analysis

In accordance with the policy of the Parochial Church Council, the risk analysis document will be reviewed at the first meeting of subsequent councils.

Objectives and Activities

Primary Object

With its mission statement of "as children of God, we the people of St Martin with St Wilfrid and St Alban seek to maintain the Catholic faith and serve the local community", the Parochial Church Council works in co-operation with the Vicar, Canon Trevor Buxton. The Parochial Church Council acts as Trustees for the accounts and fund management and decisions relating to the life and welfare of the parish church in maintaining the pastoral, evangelistic, social and ecumenical work of this part of the team.

New Wagner Memorial Trust

In accordance with the Trust the APCM elects two members of the PCC to serve with the Incumbent and Church Wardens as Trustees. In 2024 the Trust members were:

The Rev'd Canon Trevor Buxton *(Ex officio)*
Mrs Brenda Burchell *(Treasurer)*
Mrs Janice Hollingdale *(Elected Member)*
Mr Brian Lawrence *(Elected Member)*
Mrs Angela Way *(Church Warden)*
Mr Daniel Whittington (*Church Warden)*

Contribution of Volunteers

St Martin, with St Wilfrid and St Alban is proud of its volunteers who give their services to maintain its work and witness.
No Trustees, i.e. Church Council Members, are paid to act as Trustees or Council Members.

Grant Making and Charitable Donation Policy

The Parish engages in fund raising in relation to its Christmass, Lent and Harvest activities together with other occasional events. It does not make a specific percentage charitable donation from its regular giving but tries to support local charities wherever possible.

Achievements and Performances

At the APCM of 17th March 2024 the Electoral Roll stood at:

23 Resident
50 Non Resident
Total 73

PCC Meeting Attendance

The PCC met 4 times during the year and the attendance figures were 79%.

Review of Activities

The PCC remains committed to the Brighton Wagner Group of parishes and a programme of celebrations has been drawn up for patronal festivals and other major solemnities. The clergy, together with lay representatives, continue to meet on a regular basis. There was also another Group Pilgrimage to Walsingham in August 2024 where old acquaintances were renewed and new friendships were made and another is planned for July 2025. The Easter celebration went ahead again this year with members of all congregations joining in. This is booked again for 2025.

The prospect of redevelopment of the church continues apace and meetings have been held throughout the year with Sir Peter Field facilitating all advancements and recently formal consultations with the DAC.

The close relationship between the worshipping community and that of St Martin's School continues to prosper. Mrs Joshi continues to develop this link and takes an active part in promoting school worship.. The Council noted that the New Wagner Trust had financially supported the Year 6 trip to St Paul's Cathedral and the Chichester Leavers' Service

The PCC were pleased to continue to support the family playgroup facilitated by the release of a school member of staff one morning a week and are delighted that she is supported by volunteers.

Fund raising continues to be a source of income and fellowship. The Fund Raising Committee much appreciate the support given by the Monday Group. It is hoped that the 150th Anniversary Flower Festival will add to this fund.

It is sad that people do not come forward to open the church on a voluntary basis. However, every effort is made to keep it open whilst Sacristy and maintenance work is undertaken. Use of the church by the local community, including three local authority primary schools, continues to occur.

St Wilfrid's Halls and the Rally Hall continue to be major source of income. Sadly renewal of the leases continues and we will welcome the completion of this work.

Mrs Smee continues to be employed to undertake the Wagner Hall and church bookings and Kendricks Property Management continue to administer St Wilfrid's and Rally Halls.

The family tables at the back of church continue to be a valued resource and the council appreciate the team who provide the teaching given by a small group of volunteers on Sundays during term time. From the Autumn term 2024 suitable seasonal material was made available on these tables to be shared between adults and children.

Safeguarding

The Council has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016. Safeguarding continues to be a high priority for the council who are informed of any new initiatives and the broadening scope of vulnerable adults. All the PCC members have undertaken the relevant on-line safeguarding training and their certificates are on file in the Parish Office. All clergy and the Safeguarding Officer are up to date with their training and Mrs Hollingdale has undertaken the Leadership Training as required for her role as Safeguarding Officer.

Any DBS checks required are undertaken according to guidelines and we are up to date with these.

We are currently taking part in the pilot relating to the new Dashboard initiative which will replace SQP.

The Council have followed the guidelines required by the legislation concerning GDPR and continue to monitor this.

Mission Action Plan
The Mission Action Plan will be reviewed at the first meeting of the PCC after the APCM.

Financial Review

In considering the accounts, the PCC noted that the year finished with a surplus of £1074 in the general unrestricted funds.

Incoming and Outgoing Resources
The total receipts on general, unrestricted funds were £78241 and are detailed in the Financial Report. We have introduced contactless payment facilities for the last financial year. We continue to receive income from bankers orders. However, the planned giving envelope scheme has totally given way to the Parish Giving Scheme

We continue to support the work of the Additional Curates Society and the Fare ShareFoodbank. It was jointly agreed to support a local charity dealing with the homeless and another local foodbank at the Sunday and School Harvest celebrations. The local schools Christmass celebrations and Carol Service collections together with the Church Carol and Crib Services were divided equally between the current account and the Poor Fund, the latter being the sole recipient of the Crib Collection.

Sharing the ministry costs of the Diocese of Chichester
The largest expenditure of the PCC was the sum of £45220 paid to the Diocese for our share of all churches' Parish Ministry costs. We also expended £11423 for the church insurance which is now paid directly by the Parish. The Parish Ministry Cost amount goes toward the housing, stipend and pension costs of the clergy and also a standard sum for diocesan central costs, clergy training and a contribution to national church funds. We were able to offer a 3% increase on this figure for 2025.

Currently, the parish is meeting 55.5% of the costs allocated to this parish compared with 56% paid last year. It is also important to note that approximately 75% of the total paid relates directly to the clergy costs of this parish, the remainder being the shared costs of the Christian family throughout the whole Church of England, including assistance towards the upkeep of churches less able to manage than ourselves.

Staff Costs
We continue to pay a Hall Cleaner and Church Cleaner as well as the bookings manager previously referred to.

Trustee Payments and expenses
The PCC supported the clergy by paying Council Tax of £1754, water and environmental charges amounting to £276 for the vicarage plus other annual costs towards travel,

hospitality, telephone, postage and broadband amounting to £1286. We also reimburse the assistant clergy travelling expenses

Repairs to the fabric of the church building
The following areas of work were undertaken by the PCC as the need arose.

- The PCC has continued to take greater care of Lewes Road outside space and continue to employ a gardener to keep it weed free.

Reserves Policy
The Parochial Church Council kept careful control of its finances but looked upon the provision of its Central Board of Finance Accounts as their ultimate reserve.

Restricted Funds have to be applied to their appropriate areas.

It is our policy to invest as much of our funds in the CBF Church of England Deposit Fund as is practical.

Principal Funding Sources
The principal funding sources of St Martin with St Wilfrid and St Alban remain our stewardship income and the income from the properties we hold along with the investments and bequests of which we are the trustees.

Investments continue in line with current market trends and the properties have been valued at their insurance value.

Trevor C Buxton

The Reverend Canon Trevor Buxton SSC
Chairman
2nd March 2025

PCC OF ST MARTIN, ST WILFRID AND ST ALBAN BRIGHTON

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2024 £	TOTAL FUNDS 2023 £
Income and endowments from:							
Donations and legacies	2a	13,370		250		**13,620**	16,145
Other trading activities	2b	33,917	42,419			**76,336**	77,092
Investments	2c	30,497		4,783		**35,280**	31,039
Other income	2d	457				**457**	463
Total income and endowments		78,241	42,419	5,033	-	**125,693**	124,739
Expenditure on:							
Raising funds	3a	76				**76**	63
Charitable activities	3b	68,601	33,550	2,732		**104,883**	101,048
Other expenditure	3c	8,490	5,357	700		**14,547**	16,619
Total expenditure		77,167	38,907	3,432	-	**119,506**	117,730
Net income/(net expenditure)		1,074	3,512	1,601		**6,187**	7,009
Transfers between funds	9					**-**	-
Gains/(losses) on revaluation of:							
Fixed assets	5		96,665			**96,665**	1,307,537
Investment assets	5				346	**346**	1,298
Net movement in funds		1,074	100,177	1,601	346	**103,198**	1,315,844
Total funds brought forward		1,511	4,520,293	131,245	25,418	**4,678,467**	3,362,623
Total funds carried forward		2,585	4,620,470	132,846	25,764	**4,781,665**	4,678,467

PCC OF ST MARTIN, ST WILFRID AND ST ALBAN BRIGHTON

BALANCE SHEET AT 31 DECEMBER 2024

	Notes		2024	2023
			£	£
Fixed assets				
Investments	5a		15,446	15,100
Tangible fixed assets	5b		4,044,799	3,948,134
Total fixed assets			4,060,245	3,963,234
Current assets				
Debtors	7	19,201		20,215
Short term deposits		687,736		686,532
Cash at bank and in hand		16,577		11,020
		723,514		717,767
Current Liabilities				
Creditors - amounts falling due in one year	8	2,094		2,534
		2,094		2,534
Net current assets			721,420	715,233
NET ASSETS			4,781,665	4,678,467
Funds				
Endowment funds	9		25,764	25,418
Restricted funds	9		132,846	131,245
Designated Funds	9		4,620,470	4,520,293
Unrestricted funds	9		2,585	1,511
			4,781,665	4,678,467

Approved by the Parochial Church Council on 1st March 2025 and signed on its behalf

Ivan C Buxton

The Reverend Canon Trevor Buxton
Chairman

The accompanying notes form a part of this financial report.

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

1. Accounting policies

a Accounting convention

The financial statements have been prepared under the Church Accounting Regulations 2006 in accordance with applicable accounting standards and the current (2015) Statement Of Recommended Practice, Accounting and Reporting by Charities SORP (FRS 102).

The financial statements have been prepared under the historical cost convention as modified by the inclusion of investments at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those which are informal gatherings of church members.

b Funds accounting

Funds held by the PCC are:

Unrestricted funds - general funds which can be used for PCC ordinary purposes.

Designated funds - monies set aside by the PCC out of unrestricted funds for specific future purposes or projects.

Restricted funds - a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest; b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance on that fund.

Endowment funds - funds, the capital of which must be maintained; only income arising from the investment of the endowment may be used, either as restricted or unrestricted funds, depending on the purpose set out in the terms of the original endowment.

c Income and endowments

All income and endowments are accounted for without deduction for any costs of receivability, are recognised when there is evidence of entitlement, receipt is probable, and the amount can be measured reliably.

Donations and legacies

Collections are recognised when received.
Planned giving receivable is recognised when due.
Income tax recoverable is recognised when the income to which it is attached is recognised.
Grants and legacies are recognised when the PCC is legally entitled to the amount due.

Other trading activities

Income from trading is recognised when received.

Income from investments

Dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue.

All other income

All other income is recognised when it is receivable.

Gains and losses on investments

Realised gains are recognised when the investments are sold
Unrealised gains and losses are accounted for on revaluation on 31 December.

d **Expenditure**

Expenditure is accounted for on an accruals basis and accounted for gross.

Charitable activities

The diocesan parish contribution is accounted for on an annual basis, reflecting the commitment made by the PCC to Brighton Deanery. Any parish contribution unpaid at 31 December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the balance sheet.

e **Fixed Assets**

Tangible fixed assets

Consecrated and beneficed property of any kind is excluded from the accounts by s.10(2) of the Charities Act 2011.

Moveable church furnishing held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected but are not included in the financial statements. For other property acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements.

Property assets are valued at insurance value.

All expenditure on consecrated or beneficed buildings and individual items costing under £1000 are written off in the year they were incurred.

Depreciation

Depreciation is calculated to write down the cost of tangible fixed assets over their expected lives. The rate applicable is 25% (straight line).

Investments

Investments are stated at market value at the balance sheet date.

f **Current Assets**

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.

Short-term deposits are held with the CBF Church of England Funds.

NOTES TO THE FINANCIAL REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2024

2 Analysis of income and endowments

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2024 £	TOTAL FUNDS 2023 £
a Income from donations and legacies						
Planned giving	6,799				**6,799**	7,439
Collections at all services	1,894				**1,894**	2,681
Sundry donations and appeals	2,680				**2,680**	3,087
Income tax recoverable under Gift Aid	1,997				**1,997**	2,438
Grants and legacies			250		**250**	500
	13,370	-	250	-	**13,620**	16,145
b Income from other trading activities						
Fund raising	3,423				**3,423**	3,956
Hall lettings - Wagner (St Martin's)	11,145				**11,145**	12,132
Hall lettings - Rally	17,100				**17,100**	14,053
Hall lettings - St Wilfrid		42,419			**42,419**	43,412
Church hire	1,928				**1,928**	3,298
Playgroup	91				**91**	-
Fees	230				**230**	241
	33,917	42,419	-	-	**76,336**	77,092
c Investment income						
Dividends and interest	30,497		4,783		**35,280**	31,039
	30,497	-	4,783	-	**35,280**	31,039
d Other income						
Other income	457				**457**	463
	457	-	-	-	**457**	463
Total income	78,241	42,419	5,033	-	**125,693**	124,739

NOTES TO THE FINANCIAL REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2024

3 Analysis of expenditure

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2024 £	TOTAL FUNDS 2023 £
a Expenditure on raising funds						
Fundraising expenses	76				**76**	63
	76	-	-	-	**76**	63
b Expenditure on charitable activities						
Vicar's discretionary fund	536				**536**	202
Ministry costs:						
Diocesan parish contribution	15,220	30,000			**45,220**	44,285
Clergy costs - vicar	3,851				**3,851**	3,533
Clergy costs - assistant priests	665				**665**	851
Salaries	4,622				**4,622**	3,985
Church heat, light & water	5,143				**5,143**	4,398
Church repairs and maintenance	5,654		1,158		**6,812**	14,887
Major project works		3,399			**3,399**	-
Sanctuary and upkeep of services	3,705	151			**3,856**	1,409
Organist	2,630				**2,630**	2,840
Music	1,631				**1,631**	417
Parish office & administration	4,069				**4,069**	3,497
Bank charges	265				**265**	-
Property insurance	19,831				**19,831**	19,169
Youth ministry	271		1,127		**1,398**	1,260
Playgroup	140		447		**587**	-
Independent examiner's fees	368				**368**	315
	68,601	33,550	2,732	-	**104,883**	101,048
c Other expenditure						
Hall running - Wagner (St Martin's)	6,245				**6,245**	6,157
Hall running - Rally	1,570				**1,570**	1,535
Hall running - St Wilfrid		5,357			**5,357**	8,324
6 Edinburgh Road					-	-
Sundry	675		700		**1,375**	603
	8,490	5,357	700	-	**14,547**	16,619
Total expenditure	77,167	38,907	3,432	-	**119,506**	117,730

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
4 Staff costs						
a Remuneration wages and salaries	4,622				4,622	3,985

During the year the PCC employed two people to cover cleaning and bookings for both the Wagner hall and the church. Occasional organists were engaged on a self-employed basis.

b Payments to PCC members
The parochial clergy are reimbursed expenses incurred in the performance of their duty as parish priest.

5 Fixed assets

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
a Investments						
Market value 1 January				15,100	15,100	13,802
Net gains/(losses) on revaluation				346	346	1,298
Market value 31 December	-	-	-	**15,446**	**15,446**	15,100

b Tangible fixed assets

	Freehold Land & Buildings £
Cost or valuation	
Market value 1 January	3,948,134
Net gains/(losses) on revaluation	96,665
Market value 31 December	4,044,799

Properties include Wagner Hall, St Wilfrid's Hall and Rally Hall.

6 Analysis of net assets by fund

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
Investment fixed assets				15,446	15,446	15,100
Tangible fixed assets		4,044,799			4,044,799	3,948,134
Current assets	4,679	575,671	132,846	10,318	723,514	717,767
Current liabilities	(2,094)				(2,094)	(2,534)
	2,585	**4,620,470**	**132,846**	**25,764**	**4,781,665**	4,678,467

7 Debtors

CCLA re CBF deposit interest	7,121		1,146		8,267	9,247
HMRC re income tax recoverable	824				824	1,126
Trade debtors	2,191	7,919			10,110	9,842
	10,136	**7,919**	**1,146**	-	**19,201**	20,215

NOTES TO THE FINANCIAL REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2024

	Unrestricted Funds	Designated Funds	Restricted Funds	Endowment Funds	**Total Funds 2024**	Total Funds 2023
	£	£	£	£	£	£
8 Creditors: amounts falling due within one year						
Accruals	1,957				**1,957**	2,397
Other creditors	137				**137**	137
	2,094	-	-	-	**2,094**	2,534

9 Statement of funds	Bal b/fwd 1 Jan 2024	Income	Expenditure	Other gains and (losses)	Transfers	**Bal c/fwd 31 Dec 2024**
	£	£	£	£	£	£
Unrestricted Fund						
General fund	1,511	78,241	77,167			**2,585**
	1,511	78,241	77,167	-	-	**2,585**
Designated Funds						
Property fund	3,948,134			96,665		**4,044,799**
St Wilfrid's Hall	11,176	42,419	35,357			**18,238**
In Memorium	12,128		151			**11,977**
Development fund	548,855		3,399			**545,456**
	4,520,293	42,419	38,907	96,665		**4,620,470**
Restricted Funds						
Children	407					**407**
Fabric	31,222					**31,222**
New Wagner memorial	96,029	4,783	2,170			**98,642**
Playgroup equipmemnt	500	250	447			**303**
Vicarage improvement	568					**568**
Walsingham children/young people	2,519		815			**1,704**
	131,245	5,033	3,432	-	-	**132,846**
Endowment Funds						
Wagner stipend	10,014			229		**10,243**
St Alban stipend	5,086			117		**5,203**
19 Gladstone Terrace	10,318					**10,318**
	25,418	-	-	346	-	**25,764**
Total funds	4,678,467	125,693	119,506	97,011	-	**4,781,665**

Unrestricted fund - assets held by the PCC for carrying out it's general activities.

Designated funds - funds the PCC has set aside for specific sundry purposes falling within it's normal activities.

Children - A grant was received from Community Blessed Virgin Mary to pay towards children's activities.

Fabric - For substantial repair of the church building. Some funds designated for particular use, e.g. liturgical West end. The fund originated with proceeds from War Damage and has been added to through bequests and gifts.

New Wagner Memorial - Income from the property 37A Lewes Road according to the Trust may be used for the benefit of the parishioners. The fund originated from a gift of land left to the parish in the early 20th Century.

9 Statement of funds (continued)

Playgroup equipment - A grant was received from the Community of the Blessed Virgin Mary towards the cost of children's play equipment.

Vicarage improvement - realisation of Turner endowment fund.

Walsingham children/young people - In 2021 a donation was received to be used to support children and young people up to the age of 21 going on pilgrimage to the Shine of Our Lady of Walsingham, Norfolk.

Wagner Stipend - Income paid direct to the Diocese and goes towards Incumbent's stipend. The source of this fund is unknown.

St Alban stipend - Transferred from former separate Parish of St Alban. The source of this fund is unknown.

19 Gladstone Terrace - For ecclesiastical purposes. The fund arose from the sale of 19 Gladstone Terrace (the "Sisters' house") which originally came from the Towner bequest.

Independent examiner's report to the PCC of St Martin, St Wilfrid and St Alban Brighton

This is my report to the Parochial Church Council of the Ecclesiastical Parish (PCC) of St Martin, St Wilfrid and St Alban Brighton on the financial report for the year ended 31 December 2024 set out on pages 7 to 15.

Respective responsibilities of the PCC and the examiner

The PCC members are responsible for the preparation of the financial reports. The PCC members consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility:

1. to examine the accounts under section 145 of the Charities Act,
2. to follow the procedures laid down in the General Directions given by the Charity Commissioner under section 145(5)(b) of the Charities Act, and
3. to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with general Directions given by the Charity Commission. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes considering any unusual items or disclosures in the accounts, and seeking explanations from you, as trustees, concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements
   - to keep accounting records in accordance with section 130 of the Charities Act; and
   - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

   have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed.....

Mike Jackson ACMA CGMA

6 March 2025

3 Somerhill Court
Holland Road
Hove
BN3 1RQ

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST MARTIN, ST WILFRID A

England & Wales - Charity number 1181433

Accounts

Annual Financial Report

of

The Parochial Church Council of the Ecclesiastical Parish of

ST MARTIN, ST WILFRID AND ST ALBAN, BRIGHTON

St Martin's Church, Lewes Road, Brighton, BN2 3HQ

For the year ended 31st December 2023

CONTENTS

	Pages
Trustees Annual Report	1 to 6
Statement of financial activities (receipts and payments)	7
Balance sheet (Assets and Liabilities statement)	8
Notes to the accounts	9 to 15
Report of the independent examiner	16

Reference and Administrative Information

The Parish Church of St Martin with St Wilfrid and St Alban is in the Deanery of Brighton and the Diocese of Chichester.

St Martin with St Wilfrid and St Alban's Church is situated on the junction of Lewes Road and Trinity Street in Brighton and serves those areas formerly served by the now redundant churches of St Alban, Coombe Road and St Wilfrid, Elm Grove in addition to the former Parish of St Martin's.

The Parochial Church Council (PCC) is a charity registered with the Charity Commission. Charity Number 1181433.

The correspondence address shall be:
St Martin's Vicarage
Upper Wellington Road
Brighton
BN2 3AN

Incumbent:
The Rev'd Canon T Buxton, SSC
St Martin's Vicarage
Upper Wellington Road
Brighton
BN2 3AN

Bank:
National Westminster Bank
Unit 40
56 Churchill Square
Brighton, BN1 2RG

Property Managing Agent:
Mr Paul Kendrick
Kendrick Property Services
10-12 Lewes Road
Brighton, BN2 3HP

Treasurer:
Mrs B Burchell
64 Highbank
Westdene
Brighton, BN1 5GB

Independent Examiner:
Mr Mike Jackson ACMA CGMA
3 Somerhill Court
Holland Road
Hove
BN3 1RQ

Structure, Governance and Management

The method of appointment of PCC members is set out in the Church Representational Rules. All church attendees are encouraged to register on the Electoral Roll and to stand for election to the PCC.

Members of the Parochial Church Council are either ex-officio or elected by the Annual Parochial Church Meeting in accordance with the Church Representation Rules. During the year the following served as members of the Parochial Church Council:

Incumbent	-	The Rev'd Canon Trevor Buxton, SSC. B.Ed *Chairman*
Wardens	-	Mrs A Way Mr D Whittington
Representative on the Deanery Synod	-	Mrs Clare Phelan Mr B Lawrence *(also Vice Chairman of the PCC)* Mr Bradley Cox (since March 2023)
Elected Members	-	Mrs B Burchell *(Treasurer)* Mrs R Charles Mrs J Hollingdale *(Deputy Church Warden/Safeguarding Officer)* Mr T Hollingdale Mrs H Martin Mrs M Powell Mrs C Wellard Miss S Richardson (since March 2023) Vacancy

Committees

The Parochial Church Council operates a series of committees which can meet at any time between full meetings of the Parochial Church Council.

Standing Committee

The Standing Committee oversees the Finance and monitors all the work of the Parish and its budgeting and financial implications.

Parish Maintenance Committee

This committee oversees the management and maintenance of the parish church and properties. Having now received the new Quinquennial Report 2023, this continues to guide the structured and rigorous planning for ongoing maintenance of the church.

Fund Raising Committee

This committee oversees the organisation of public events such as fayres and jumble sales as well as the domestic social gatherings.

Induction and Training of PCC Members

Members of the PCC are made aware of their responsibilities by a "buddy system" in which already existing members share their information. The Chairman explains responsibilities as meetings progress and members with specific responsibilities benefit from training courses arranged by the Diocese or the Deanery; dissemination of appropriate reading matter; reports by the relevant members on their experiences at council meetings.

Risk Analysis

In accordance with the policy of the Parochial Church Council, the risk analysis document will be reviewed at the first meeting of subsequent councils.

Objectives and Activities

Primary Object

With its mission statement of "as children of God, we the people of St Martin with St Wilfrid and St Alban seek to maintain the Catholic faith and serve the local community", the Parochial Church Council works in co-operation with the Vicar, Canon Trevor Buxton. The Parochial Church Council acts as Trustees for the accounts and fund management and decisions relating to the life and welfare of the parish church in maintaining the pastoral, evangelistic, social and ecumenical work of this part of the team.

New Wagner Memorial Trust

In accordance with the Trust the APCM elects two members of the PCC to serve with the Incumbent and Church Wardens as Trustees. In 2023 the Trust members were:

The Rev'd Canon Trevor Buxton *(Ex officio)*
Mrs Brenda Burchell *(Treasurer)*
Mrs Janice Hollingdale *(Elected Member)*
Mr Brian Lawrence *(Elected Member)*
Mrs Angela Way *(Church Warden)*
Mr Daniel Whittington *(Church Warden)*

Contribution of Volunteers

St Martin, with St Wilfrid and St Alban is proud of its volunteers who give their services to maintain its work and witness.
No Trustees, i.e. Church Council Members, are paid to act as Trustees or Council Members.

Grant Making and Charitable Donation Policy

The Parish engages in fund raising in relation to its Christmass, Lent and Harvest activities together with other occasional events. It does not make a specific percentage charitable donation from its regular giving but tries to support local charities wherever possible.

Achievements and Performances

At the APCM of 12th March 2023 the Electoral Roll stood at:

23 Resident
48 Non Resident
Total 71

PCC Meeting Attendance

The PCC met 6 times during the year and the attendance figures were 77%.

Review of Activities

The PCC remains committed to the Brighton Wagner Group of parishes and a programme of celebrations has been drawn up for patronal festivals and other major solemnities. The clergy, together with lay representatives, continue to meet on a regular basis. There was also another Group Pilgrimage to Walsingham in August 2023 where old acquaintances were renewed and new friendships were made. The Easter celebration went ahead again this year with members of all congregations joining in.

The prospect of redevelopment of the church continues apace and meetings have been held throughout the year with Sir Peter Field facilitating all advancements and recently formal consultations with the DAC.

The close relationship between the worshipping community and that of St Martin's School continues to prosper. The Council welcomed the appointment of Mrs Joshi as the substantive Head Teacher and continues to enjoy her unstinting support. The Council noted that the New Wagner Trust had financially supported the Year 6 trip to St Paul's Cathedral and Legoland and regretted the necessary decision to suspend the Walsingham residential trip.

The PCC were pleased to encourage the establishment of a family playgroup facilitated by the release of a school member of staff one morning a week and are delighted that she is supported by volunteers.

Fund raising continues to be a source of income and fellowship. The Winter Wonderland was the most successful venture for many years. The Fund Raising Committee much appreciate the support given by the Monday Group.

Sadly it is still not possible to return to our full opening of the church programme. However, it is open as much as possible and volunteers are earnestly being sought. Use of the church by the local community, including three local authority primary schools, continues to occur.

St Wilfrid's Halls and the Rally Hall continue to be major source of income. Sadly renewal of the leases continues and we will welcome the completion of this work.

Mrs Smee continues to be employed to undertake the Wagner Hall and church bookings and Kendricks Property Management continue to administer St Wilfrid's and Rally Halls.

The family tables at the back of church continue to be a valued resource and the council appreciate the team who provide the teaching given by a small group of volunteers on Sundays during term time.

Safeguarding

The Council has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016. Safeguarding continues to be a high priority for the council who are informed of any new initiatives and the broadening scope of vulnerable adults. The majority of PCC members have undertaken the relevant on-line safeguarding training and their certificates are on file in the Parish Office. All clergy and the Safeguarding Officer are up to date with their training and Mrs Hollingdale has undertaken the Leadership Training as required for her role as Safeguarding Officer.

Any DBS checks required are undertaken according to guidelines and we are up to date with these.

The Council continues to monitor SQP.

The Council have followed the guidelines required by the legislation concerning GDPR and continue to monitor this.

Mission Action Plan
The Mission Action Plan was updated in the Autumn 0f 2023 and will continue to be reviewed annually.

Financial Review

In considering the accounts, the PCC noted that the year finished the year with £1511 in the general unrestricted funds.

Incoming and Outgoing Resources
The total receipts on general, unrestricted funds were £76,170 and are detailed in the Financial Report. We have introduced contactless payment facilities for the last financial year. We continue to receive income from bankers orders. However, the planned giving envelope scheme has totally given way to the Parish Giving Scheme

We continue to support the work of the Additional Curates Society and the Fare Share Foodbank. It was jointly agreed to support a local charity dealing with the homeless at the Sunday and School Harvest celebrations. The local schools Christmass celebrations and Carol Service collections together with the Church Carol and Crib Services were divided equally between the current account and the Poor Fund, the latter being the sole recipient of the Crib Collection.

Sharing the ministry costs of the Diocese of Chichester
The largest expenditure of the PCC was the sum of £44,285 paid to the Diocese for our share of all churches' Parish Ministry costs. We also expended £10,728 for the church insurance which is now paid directly by the Parish. The Parish Ministry Cost amount goes toward the housing, stipend and pension costs of the clergy and also a standard sum for diocesan central costs, clergy training and a contribution to national church funds. We were able to offer a 3.4% increase on this figure for 2024.

Currently, the parish is meeting 56% of the costs allocated to this parish compared with 55% paid last year. It is also important to note that approximately 75% of the total paid relates directly to the clergy costs of this parish, the remainder being the shared costs of the Christian family throughout the whole Church of England, including assistance towards the upkeep of churches less able to manage than ourselves.

Staff Costs
We continue to pay a Hall Cleaner and Church Cleaner as well as the bookings manager previously referred to.

Trustee Payments and expenses
The PCC supported the clergy by paying Council Tax of £1671, water and environmental charges amounting to £229 for the vicarage plus other annual costs towards travel, hospitality, telephone, postage and broadband amounting to £1541.

Repairs to the fabric of the church building
The following areas of work were undertaken by the PCC as the need arose.

- The PCC has continued to take greater care of Lewes Road outside space and have employed a gardener to keep it weed free.
- The top and lower gutters were cleaned in September 2023

Reserves Policy
The Parochial Church Council kept careful control of its finances but looked upon the provision of its Central Board of Finance Accounts as their ultimate reserve.

Restricted Funds have to be applied to their appropriate areas.

It is our policy to invest as much of our funds in the CBF Church of England Deposit Fund as is practical.

Principal Funding Sources
The principal funding sources of St Martin with St Wilfrid and St Alban remain our stewardship income and the income from the properties we hold along with the investments and bequests of which we are the trustees.

Investments continue in line with current market trends and the properties have been valued at their insurance value.

The Reverend Canon Trevor Buxton SSC
Chairman
24th February 2024

PCC OF ST MARTIN, ST WILFRID AND ST ALBAN BRIGHTON

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	**TOTAL FUNDS 2023 £**	TOTAL FUNDS 2022 £
Income and endowments from:							
Donations and legacies	2a	15,064		1,081		**16,145**	30,381
Other trading activities	2b	33,680	43,412			**77,092**	78,832
Investments	2c	26,963		4,076		**31,039**	3,928
Other income	2d	463				**463**	190,839
Total income and endowments		76,170	43,412	5,157	-	**124,739**	303,980
Expenditure on:							
Raising funds	3a	63				**63**	88
Charitable activities	3b	67,190	32,512	566		**100,268**	101,474
Other expenditure	3c	9,014	8,324	61		**17,399**	32,859
Total expenditure		76,267	40,836	627	-	**117,730**	134,421
Net income/(net expenditure)		(97)	2,576	4,530		**7,009**	169,559
Transfers between funds	9	10,000	(10,000)			**-**	-
Gains/(losses) on revaluation of:							
Fixed assets	5		1,307,537			**1,307,537**	196,819
Investment assets	5				1,298	**1,298**	(1,842)
Net movement in funds		9,903	1,300,113	4,530	1,298	**1,315,844**	364,536
Total funds brought forward		(8,392)	3,220,180	126,715	24,120	**3,362,623**	2,998,087
Total funds carried forward		1,511	4,520,293	131,245	25,418	**4,678,467**	3,362,623

PCC OF ST MARTIN, ST WILFRID AND ST ALBAN BRIGHTON

BALANCE SHEET AT 31 DECEMBER 2023

	Notes		2023 £	2022 £
Fixed assets				
Investments	5a		**15,100**	13,802
Tangible fixed assets	5b		**3,948,134**	2,640,597
Total fixed assets			**3,963,234**	2,654,399
Current assets				
Debtors	7	**20,215**		12,098
Short term deposits		**686,532**		682,241
Cash at bank and in hand		**11,020**		15,139
		717,767		709,478
Current Liabilities				
Creditors - amounts falling due in one year	8	**2,534**		1,254
		2,534		1,254
Net current assets			**715,233**	708,224
NET ASSETS			**4,678,467**	3,362,623
Funds				
Endowment funds	9		**25,418**	24,120
Restricted funds	9		**131,245**	126,715
Designated Funds	9		**4,520,293**	3,220,180
Unrestricted funds	9		**1,511**	(8,392)
			4,678,467	3,362,623

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

Trevor C. Buxton

The Reverend Canon Trevor Buxton
Chairman

The accompanying notes form a part of this financial report.

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

1. Accounting policies

a Accounting convention

The financial statements have been prepared under the Church Accounting Regulations 2006 in accordance with applicable accounting standards and the current (2015) Statement Of Recommended Practice, Accounting and Reporting by Charities SORP (FRS 102).

The financial statements have been prepared under the historical cost convention as modified by the inclusion of investments at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those which are informal gatherings of church members.

b Funds accounting

Funds held by the PCC are:

Unrestricted funds - general funds which can be used for PCC ordinary purposes.

Designated funds - monies set aside by the PCC out of unrestricted funds for specific future purposes or projects.

Restricted funds - a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest; b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance on that fund.

Endowment funds - funds, the capital of which must be maintained; only income arising from the investment of the endowment may be used, either as restricted or unrestricted funds, depending on the purpose set out in the terms of the original endowment.

c Income and endowments

All income and endowments are accounted for without deduction for any costs of receivability, are recognised when there is evidence of entitlement, receipt is probable, and the amount can be measured reliably.

Donations and legacies

Collections are recognised when received.
Planned giving receivable is recognised when due.
Income tax recoverable is recognised when the income to which it is attached is recognised.
Grants and legacies are recognised when the PCC is legally entitled to the amount due.

Other trading activities

Income from trading is recognised when received.

Income from investments

Dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue.

All other income

All other income is recognised when it is receivable.

Gains and losses on investments

Realised gains are recognised when the investments are sold
Unrealised gains and losses are accounted for on revaluation on 31 December.

d **Expenditure**
Expenditure is accounted for on an accruals basis and accounted for gross.

Charitable activities
The diocesan parish contribution is accounted for on an annual basis, reflecting the commitment made by the PCC to Brighton Deanery. Any parish contribution unpaid at 31 December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the balance sheet.

e **Fixed Assets**

Tangible fixed assets

Consecrated and beneficed property of any kind is excluded from the accounts by s.10(2) of the Charities Act 2011.

Moveable church furnishing held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected but are not included in the financial statements. For other property acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements.

Property assets are valued at insurance value.

All expenditure on consecrated or beneficed buildings and individual items costing under £1000 are written off in the year they were incurred.

Depreciation
Depreciation is calculated to write down the cost of tangible fixed assets over their expected lives. The rate applicable is 25% (straight line).

Investments
Investments are stated at market value at the balance sheet date.

f **Current Assets**
Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.

Short-term deposits are held with the CBF Church of England Funds.

NOTES TO THE FINANCIAL REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

2 Analysis of income and endowments

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	**TOTAL FUNDS 2023 £**	TOTAL FUNDS 2022 £
a Income from donations and legacies						
Planned giving	7,439				**7,439**	10,513
Collections at all services	2,681				**2,681**	2,587
Sundry donations and appeals	2,506		581		**3,087**	11,354
Income tax recoverable under Gift Aid	2,438				**2,438**	3,161
Grants and legacies			500		**500**	2,766
	15,064	-	1,081	-	**16,145**	30,381
b Income from other trading activities						
Fund raising	3,956				**3,956**	2,862
Hall lettings - Wagner (St Martin's)	12,132				**12,132**	9,423
Hall lettings - Rally	14,053				**14,053**	13,355
Hall lettings - St Wilfrid		43,412			**43,412**	45,326
Church hire	3,298				**3,298**	2,502
Rent - 6 Edinburgh Road					**-**	4,653
Fees	241				**241**	641
Breakfasts/coffee					**-**	70
	33,680	43,412	-	-	**77,092**	78,832
c Investment income						
Dividends and interest	26,963		4,076		**31,039**	3,928
	26,963	-	4,076	-	**31,039**	3,928
d Other income						
Profit on sale of property					**-**	190,185
Other income	463				**463**	654
	463	-	-	-	**463**	190,839
Total income	76,170	43,412	5,157	-	**124,739**	303,980

NOTES TO THE FINANCIAL REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

3 Analysis of expenditure

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	**TOTAL FUNDS 2023 £**	TOTAL FUNDS 2022 £
a Expenditure on raising funds						
Fundraising expenses	63				**63**	88
	63	-	-	-	**63**	88
b Expenditure on charitable activities						
Vicar's discretionary fund	202				**202**	490
Ministry costs:						
Diocesan parish contribution	11,785	32,500			**44,285**	42,705
Clergy costs - vicar	3,533				**3,533**	3,571
Clergy costs - assistant priests	851				**851**	741
Church heat, light & water	4,398				**4,398**	3,302
Church repairs and maintenance	18,092				**18,092**	13,428
Major project works					**-**	8,309
Sanctuary and upkeep of services	1,397	12			**1,409**	2,280
Organist	2,840				**2,840**	3,265
Music	417				**417**	816
Parish office & administration	3,497				**3,497**	3,756
Publicity/advertising					**-**	183
Property insurance	19,169				**19,169**	14,482
Youth ministry	694		566		**1,260**	3,876
Independent examiner's fees	315				**315**	270
	67,190	32,512	566	-	**100,268**	101,474
c Other expenditure						
Hall running - Wagner (St Martin's)	6,937				**6,937**	6,664
Hall running - Rally	1,535				**1,535**	2,238
Hall running - St Wilfrid		8,324			**8,324**	20,427
6 Edinburgh Road					**-**	2,528
Sundry	542		61		**603**	1,002
	9,014	8,324	61	-	**17,399**	32,859
Total expenditure	76,267	40,836	627	-	**117,730**	134,421

NOTES TO THE FINANCIAL REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	**Total Funds 2023 £**	Total Funds 2022 £
4 Staff costs						
a Remuneration wages and salaries	3,985				**3,985**	2,561

During the year the PCC employed two people to cover cleaning and bookings for both the Wagner hall and the church. Occasional organists were engaged on a self-employed basis.

b Payments to PCC members
The parochial clergy are reimbursed expenses incurred in the performance of their duty as parish priest.

5 Fixed assets

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	**Total Funds 2023 £**	Total Funds 2022 £
a Investments						
Market value 1 January				13,802	**13,802**	15,644
Net gains/(losses) on revaluation				1,298	**1,298**	(1,842)
Market value 31 December	-	-	-	**15,100**	**15,100**	13,802

b Tangible fixed assets

	Freehold Land & Buildings £
Cost or valuation	
Market value 1 January	**2,640,597**
Net gains/(losses) on revaluation	**1,307,537**
Market value 31 December	**3,948,134**

Properties include Wagner Hall, St Wilfrid's Hall and Rally Hall.

6 Analysis of net assets by fund

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	**Total Funds 2023 £**	Total Funds 2022 £
Investment fixed assets				15,100	**15,100**	13,802
Tangible fixed assets		3,948,134			**3,948,134**	2,640,597
Current assets	3,835	572,369	131,245	10,318	**717,767**	709,478
Current liabilities	(2,324)	(210)			**(2,534)**	(1,254)
	1,511	**4,520,293**	**131,245**	**25,418**	**4,678,467**	3,362,623

7 Debtors

CCLA re CBF deposit interest	8,018		1,229		**9,247**	-
HMRC re income tax recoverable	1,126				**1,126**	2,248
Trade debtors	2,626	7,216			**9,842**	9,850
	11,770	**7,216**	**1,229**	-	**20,215**	12,098

NOTES TO THE FINANCIAL REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

	Unrestricted Funds	Designated Funds	Restricted Funds	Endowment Funds	**Total Funds 2023**	Total Funds 2022
	£	£	£	£	**£**	£
8 Creditors: amounts falling due within one year						
Accruals	2,187	210			**2,397**	1,117
Other creditors	137				**137**	137
	2,324	**210**	-	-	**2,534**	1,254

9 Statement of funds	Bal b/fwd 1 Jan 2023	Income	Expenditure	Other gains and (losses)	Transfers	**Bal c/fwd 31 Dec 2023**
	£	£	£	£	£	**£**
Unrestricted Fund						
General fund	(8,392)	76,170	76,267		10,000	**1,511**
	(8,392)	76,170	76,267	-	10,000	**1,511**
Designated Funds						
Property fund	2,640,597			1,307,537		**3,948,134**
St Wilfrid's Hall	8,588	43,412	40,824			**11,176**
In Memorium	12,140		12			**12,128**
Development fund	558,855				(10,000)	**548,855**
	3,220,180	43,412	40,836	1,307,537	(10,000)	**4,520,293**
Restricted Funds						
Children	421		14			**407**
Fabric	31,222					**31,222**
New Wagner memorial	92,266	4,076	313			**96,029**
Playgroup equipmemnt	-	500				**500**
Vicarage improvement	568					**568**
Walsingham children/young people	2,238	581	300			**2,519**
	126,715	5,157	627	-	-	**131,245**
Endowment Funds						
Wagner stipend	9,153			861		**10,014**
St Alban stipend	4,649			437		**5,086**
19 Gladstone Terrace	10,318					**10,318**
	24,120	-	-	1,298	-	**25,418**
Total funds	3,362,623	124,739	117,730	1,308,835	-	**4,678,467**

Unrestricted fund - assets held by the PCC for carrying out it's general activities.

Designated funds - funds the PCC has set aside for specific sundry purposes falling within it's normal activities.

Children - A grant was received from Community Blessed Virgin Mary to pay towards children's activities.

Fabric - For substantial repair of the church building. Some funds designated for particular use, e.g. liturgical West end. The fund originated with proceeds from War Damage and has been added to through bequests and gifts.

New Wagner Memorial - Income from the property 37A Lewes Road according to the Trust may be used for the benefit of the parishioners. The fund originated from a gift of land left to the parish in the early 20th Century.

NOTES TO THE FINANCIAL REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

9 Statement of funds (continued)

Playgroup equipment - A grant was received from the Community of the Blessed Virgin Mary towards the cost of children's play equipment.

Vicarage improvement - realisation of Turner endowment fund.

Walsingham children/young people - In 2021 a donation was received to be used to support children and young people up to the age of 21 going on pilgrimage to the Shine of Our Lady of Walsingham, Norfolk.

Wagner Stipend - Income paid direct to the Diocese and goes towards Incumbent's stipend. The source of this fund is unknown.

St Alban stipend - Transferred from former separate Parish of St Alban. The source of this fund is unknown.

19 Gladstone Terrace - For ecclesiastical purposes. The fund arose from the sale of 19 Gladstone Terrace (the "Sisters' house") which originally came from the Towner bequest.

Independent examiner's report to the PCC of St Martin, St Wilfrid and St Alban Brighton

This is my report to the Parochial Church Council of the Ecclesiastical Parish (PCC) of St Martin, St Wilfrid and St Alban Brighton on the financial report for the year ended 31 December 2023 set out on pages 7 to 15.

Respective responsibilities of the PCC and the examiner

The PCC members are responsible for the preparation of the financial reports. The PCC members consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility:

1. to examine the accounts under section 145 of the Charities Act,
2. to follow the procedures laid down in the General Directions given by the Charity Commissioner under section 145(5)(b) of the Charities Act, and
3. to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with general Directions given by the Charity Commission. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes considering any unusual items or disclosures in the accounts, and seeking explanations from you, as trustees, concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements
   - to keep accounting records in accordance with section 130 of the Charities Act; and
   - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

   have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed.....

Mike Jackson ACMA CGMA

27 February 2024

3 Somerhill Court
Holland Road
Hove
BN3 1RQ

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST MARTIN, ST WILFRID A

England & Wales - Charity number 1181433

Accounts

Annual Financial Report

of

The Parochial Church Council of the Ecclesiastical Parish of

ST MARTIN, ST WILFRID AND ST ALBAN, BRIGHTON

St Martin's Church, Lewes Road, Brighton, BN2 3HQ

For the year ended 31st December 2022

CONTENTS

	Pages
Trustees Annual Report	1 to 6
Statement of financial activities (receipts and payments)	7
Balance sheet (Assets and Liabilities statement)	8
Notes to the accounts	9 to 15
Report of the independent examiner	16

Reference and Administrative Information

The Parish Church of St Martin with St Wilfrid and St Alban is in the Deanery of Brighton and the Diocese of Chichester.

St Martin with St Wilfrid and St Alban's Church is situated on the junction of Lewes Road and Trinity Street in Brighton and serves those areas formerly served by the now redundant churches of St Alban, Coombe Road and St Wilfrid, Elm Grove in addition to the former Parish of St Martin's.

The Parochial Church Council (PCC) is a charity registered with the Charity Commission. Charity Number 1181433.

The correspondence address shall be:
St Martin's Vicarage
Upper Wellington Road
Brighton
BN2 3AN

Incumbent:
The Rev'd Canon T Buxton, SSC
St Martin's Vicarage
Upper Wellington Road
Brighton
BN2 3AN

Bank:
National Westminster Bank
8-11 Pavilion Buildings, Castle Square
Brighton, BN1 1DP

Property Managing Agent:
Mr Paul Kendrick
Kendrick Property Services
10-12 Lewes Road
Brighton, BN2 3HP

Treasurer:
Mrs B Burchell
64 Highbank
Westdene
Brighton, BN1 5GB

Independent Examiner:
Mr Mike Jackson ACMA CGMA
3 Somerhill Court
Holland Road
Hove
BN3 1RQ

Structure, Governance and Management

The method of appointment of PCC members is set out in the Church Representational Rules. All church attendees are encouraged to register on the Electoral Roll and to stand for election to the PCC.

Members of the Parochial Church Council are either ex-officio or elected by the Annual Parochial Church Meeting in accordance with the Church Representation Rules. During the year the following served as members of the Parochial Church Council:

Incumbent	-	The Rev'd Canon Trevor Buxton, SSC. B.Ed *Chairman*
Wardens	-	Mrs A Way Mr D Whittington
Representative on the Deanery Synod	-	Mrs Clare Phelan Mr B Lawrence *(also Vice Chairman of the PCC)*
Elected Members	-	Mrs B Burchell *(Treasurer)* Mrs R Charles Mrs J Hollingdale *(Deputy Church Warden/Safeguarding Officer)* Mr T Hollingdale Mrs H Martin Mrs M Powell Mrs C Wellard *(Deputy Safeguarding Officer until May 2022)* Mr S Wellard Mr B Cox (from April 2022)

Committees

The Parochial Church Council operates a series of committees which can meet at any time between full meetings of the Parochial Church Council.

Standing Committee

The Standing Committee oversees the Finance and monitors all the work of the Parish and its budgeting and financial implications.

Parish Maintenance Committee

This committee oversees the management and maintenance of the parish church and properties. The last Quinquennial Report of 2016 continues to guide the structured and rigorous planning for ongoing maintenance of the church. A new inspection was undertaken during the latter part of 2022 and we await the final report

Hall Management

Mrs McCluskey continues as hall cleaner and hall bookings and management were undertaken by the Parish Office until September 2022 when this was taken over by Mrs Smee.

The figures show an increase of £5708 in income and the expenditure is £1509 more than 2022

The St Wilfrid's Halls and the Rally Hall continue as commercial ventures subsidising parish income. However, there has been a substantial amount of expenditure on St Wilfrid's Hall during the year. Regrettably the new lease for the lower hall is taking an inordinately long time to arrange.

Induction and Training of PCC Members

Members of the PCC are made aware of their responsibilities by a "buddy system" in which already existing members share their information. The Chairman explains responsibilities as meetings progress and members with specific responsibilities benefit from training courses arranged by the Diocese or the Deanery; dissemination of appropriate reading matter; reports by the relevant members on their experiences at council meetings. All members of the PCC are encouraged and required to undertake basic and foundation levels of the CofE Safeguarding Training.

Risk Analysis

In accordance with the policy of the Parochial Church Council, the risk analysis document will be reviewed at the first meeting of subsequent councils.

Objectives and Activities

Primary Object

With its mission statement of "as children of God, we the people of St Martin with St Wilfrid and St Alban seek to maintain the Catholic faith and serve the local community", the Parochial Church Council works in co-operation with the Vicar, Canon Trevor Buxton. The Parochial Church Council acts as Trustees for the accounts and fund management and decisions relating to the life and welfare of the parish church in maintaining the pastoral, evangelistic, social and ecumenical work of this part of the team.

New Wagner Memorial Trust

In accordance with the Trust the APCM elects two members of the PCC to serve with the Incumbent and Church Wardens as Trustees. In 2022 the Trust members were:

The Rev'd Canon Trevor Buxton *(Ex officio)*
Mrs Brenda Burchell *(Treasurer)*
Mrs Janice Hollingdale *(Elected Member)*
Mr Brian Lawrence *(Elected Member)*
Mrs Angela Way *(Church Warden)*
Mr Daniel Whittington *(Church Warden)*

Contribution of Volunteers

St Martin, with St Wilfrid and St Alban is proud of its volunteers who give their services to maintain its work and witness.
No Trustees, i.e. Church Council Members, are paid to act as Trustees or Council Members.

Grant Making and Charitable Donation Policy

The Parish engages in fund raising in relation to its Christmass, Lent and Harvest activities together with other occasional events. It does not make a specific percentage charitable donation from its regular giving but tries to support local charities wherever possible. . After the invasion of Ukraine the Church was opened as a centre for relief supplies to be gathered for shipping.

Achievements and Performances

At the APCM of 3rd April 2022 the Electoral Roll stood at:

23 Resident
47 Non Resident
Total 70

PCC Meeting Attendance

Meetings have now reverted to being in person. The PCC met 5 times during the year and the attendance figures were 77%.

Review of Activities

The PCC remains committed to the Brighton Wagner Group of parishes and a programme of celebrations has been drawn up for patronal festivals and other major solemnities. The clergy are now committed to meeting on a regular basis. The Oberammergau Pilgrimage went ahead in June 2022 and was enjoyed by all. There was also a Group Pilgrimage to Walsingham in August 2022 where old acquaintances were renewed and new friendships were made. The Easter celebration went ahead again this year with members of all congregations joining in.

The prospect of redevelopment of the church continues apace and meetings have been held throughout the year with Sir Peter Field facilitating all advancements.

The close relationship between the worshipping community and that of St Martin's School continues to prosper. The Council was kept aware of the Head Teacher's periods of sick leave due to Long Covid and regretted how this led to his resignation on ill health grounds in October: we have continued to value the work, to maintain the ethos built over the years, of his deputy throughout this time and have welcomed her appointment as Acting Head Teacher. The Council has been pleased to support financially the Year 6 trip to Legoland and the proposed pilgrimage to Walsingham in 2023

It was not possible to resume the proposed Toddler Group due to staffing problems but it is still a hope to resume this in the near future.

The Council remains vigilant with regard to any new restrictions that may occur with regard to the pandemic.

We were pleased to hold very successful fundraisers such as a Jumble Sale and the Winter Wonderland Fayre. Due to an outbreak of Covid among the Oberammergau participants we also valued a cut down Summer Fayre. A careful eye is kept on the finances which are reviewed each month.

The new internal church door project begun in 2020/1 was completed during the year and has received favourable feedback. We have received a legacy of £10,000 from a departed regular churchgoer with a request that some of the monies be used for flowers in the church. This has been set aside whilst a decision is made as to how it will be spent.

It has not been possible to return to our full opening of the church programme. However, it is open as much as possible. We are grateful to the website team for continuing to manage this invaluable means of communication and for finding other ways to promote our church.

The Council has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016. Safeguarding continues to be a high priority for the council who are informed of any new initiatives and the broadening scope of vulnerable adults. The majority of PCC members have undertaken the relevant on-line safeguarding training and their certificates are on file in the Parish Office. All clergy and the Safeguarding Officer are up to date with their training and Mrs Hollingdale has undertaken the Leadership Training as required for her role as Safeguarding Officer.

Any DBS checks required are undertaken according to guidelines and we are up to date with these.

The Council continues to monitor SQP.

The Council have followed the guidelines required by the legislation concerning the introduction of GDPR and continue to monitor this.

The family tables, introduced on the return of public worship in 2020, at the back of church continue to be a valued resource and the council appreciate the team who provide the teaching given by a small group of volunteers on Sundays during term time.

Mrs Smee has taken over the management of bookings for church hire. There were several concerts in the church during the latter part of the year and we were delighted to welcome Fairlight School back for their Christmass concerts.

Mission Action Plan

The Mission Action Plan will be reviewed at the appropriate time.

Financial Review

In considering the accounts, the PCC noted that the year finished with a deficit of £8392 in the general unrestricted funds. They will, with prudence, address this issue during the forthcoming financial year.

Incoming and Outgoing Resources

The total receipts on general, unrestricted funds were £57,286 and are detailed in the Financial Report. The planned giving through envelopes and banker's orders continues to diminish. However, the use of Gift Aid through the Parish Giving Scheme and our income tax recoverable figures has increased.

We continue to support the work of the Additional Curates Society and the Fare Share Foodbank. It was jointly agreed to support a local charity dealing with the homeless at the Sunday and School Harvest celebrations. We were able to hold Carol and Crib Services again this year, and together with school concert collections, the monies were divided equally between the current account and the Poor Fund, the latter being the sole recipient of the Crib Collection.

We sold our property at 6 Edinburgh Road, with the approval of the Diocese, and these monies have been placed in the CBF Church of England Fund to help maintain the running of the church.

Sharing the ministry costs of the Diocese of Chichester

The largest expenditure of the PCC was the sum of £42,705 paid to the Diocese for our share of all churches' Parish Ministry costs. We also expended £8206 for the church insurance which is now paid directly by the Parish. The Parish Ministry Cost amount goes toward the housing, stipend and pension costs of the clergy and also a standard sum for diocesan central costs, clergy training and a contribution to national church funds. We were able to offer a 3.5% increase on this figure for 2023.

Currently, the parish is meeting 55% of the costs allocated to this parish compared with 55% paid last year. It is also important to note that approximately 75% of the total paid relates

directly to the clergy costs of this parish, the remainder being the shared costs of the Christian family throughout the whole Church of England, including assistance towards the upkeep of churches less able to manage than ourselves.

Staff Costs

We continue to pay a Hall Cleaner and Church Cleaner as well as a temporary person to open and close the church for concerts and rehearsals. From September we increased the Church Cleaner payments to include the new responsibility of taking on the administration of hall and church bookings.

Trustee Payments and expenses

The PCC supported the clergy by paying Council Tax of £1589, water and environmental charges amounting to £239 for the vicarage plus other annual costs towards travel, hospitality, telephone, postage and broadband amounting to £1527.

Repairs to the fabric of the church building

The following areas of work were undertaken by the PCC as the need arose.

- The PCC has continued to take greater care of Lewes Road outside space.
- A Faculty was granted for changes to the internal doors and the work was completed during 2022
- The lower gutters above the Vestry area were cleared to stop waters backing up and causing a flood internally.

Reserves Policy

The Parochial Church Council kept careful control of its finances but looked upon the provision of its Central Board of Finance Accounts as their ultimate reserve.

Restricted Funds have to be applied to their appropriate areas.

It is our policy to invest as much of our funds in the CBF Church of England Deposit Fund as is practical.

Principal Funding Sources

The principal funding sources of St Martin with St Wilfrid and St Alban remain our stewardship income and the income from the properties we hold along with the investments and bequests of which we are the trustees.

Investments continue in line with current market trends and the properties have been valued at their insurance value

The Reverend Canon Trevor Buxton SSC
Chairman
4th March 2023

PCC OF ST MARTIN, ST WILFRID AND ST ALBAN BRIGHTON

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2022 £	TOTAL FUNDS 2021 £
Income and endowments from:							
Donations and legacies	###	20,381	10,000			**30,381**	120,729
Other trading activities	2b	33,506	45,326			**78,832**	72,114
Investments	2c	2,745		1,183		**3,928**	94
Other income	2d	654	190,185			**190,839**	218
Total income and endowments		57,286	245,511	1,183	-	**303,980**	193,155
Expenditure on:							
Raising funds	3a	88				**88**	-
Charitable activities	3b	53,402	36,000	12,072		**101,474**	75,759
Other expenditure	3c	12,296	20,563			**32,859**	31,031
Total expenditure		65,786	56,563	12,072	-	**134,421**	106,790
Net income/(net expenditure)		(8,500)	188,948	(10,889)		**169,559**	86,365
Transfers between funds						-	-
Gains/(losses) on revaluation of:							
Fixed assets	5		196,819			**196,819**	53,266
Investment assets	5				(1,842)	**(1,842)**	1,958
Net movement in funds		(8,500)	385,767	(10,889)	(1,842)	**364,536**	141,589
Total funds brought forward		108	2,834,413	137,604	25,962	**2,998,087**	2,856,498
Total funds carried forward		(8,392)	3,220,180	126,715	24,120	**3,362,623**	2,998,087

PCC OF ST MARTIN, ST WILFRID AND ST ALBAN BRIGHTON

BALANCE SHEET AT 31 DECEMBER 2022

	Notes		2022 £	2021 £
Fixed assets				
Investments	5a		13,802	15,644
Tangible fixed assets	5b		2,640,597	2,720,441
Total fixed assets			2,654,399	2,736,085
Current assets				
Debtors	7	12,098		13,931
Short term deposits		682,241		246,954
Cash at bank and in hand		15,139		3,335
		709,478		264,220
Current Liabilities				
Creditors - amounts falling due in one year	8	1,254		2,218
		1,254		2,218
Net current assets			708,224	262,002
NET ASSETS			3,362,623	2,998,087
Funds				
Endowment funds	9		24,120	25,962
Restricted funds	9		126,715	137,604
Designated Funds	9		3,220,180	2,834,413
Unrestricted funds	9		(8,392)	108
			3,362,623	2,998,087

Approved by the Parochial Church Council on 4 March 2023 and signed on its behalf

Trevor C Buxton

The Reverend Canon Trevor Buxton
Chairman

The accompanying notes form a part of this financial report.

PCC OF ST MARTIN, ST WILFRID AND ST ALBAN BRIGHTON

NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

1. Accounting policies

a Accounting convention

The financial statements have been prepared under the Church Accounting Regulations 2006 in accordance with applicable accounting standards and the current (2015) Statement Of Recommended Practice, Accounting and Reporting by Charities SORP (FRS 102).

The financial statements have been prepared under the historical cost convention as modified by the inclusion of investments at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those which are informal gatherings of church members.

b Funds accounting

Funds held by the PCC are:

Unrestricted funds - general funds which can be used for PCC ordinary purposes.

Designated funds - monies set aside by the PCC out of unrestricted funds for specific future purposes or projects.

Restricted funds - a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest; b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance on that fund.

Endowment funds - funds, the capital of which must be maintained; only income arising from the investment of the endowment may be used, either as restricted or unrestricted funds, depending on the purpose set out in the terms of the original endowment.

c Income and endowments

All income and endowments are accounted for without deduction for any costs of receivability, are recognised when there is evidence of entitlement, receipt is probable, and the amount can be measured reliably.

Donations and legacies
Collections are recognised when received.
Planned giving receivable is recognised when due.
Income tax recoverable is recognised when the income to which it is attached is recognised.
Grants and legacies are recognised when the PCC is legally entitled to the amount due.

Other trading activities
Income from trading is recognised when received.

Income from investments
Dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue.

All other income
All other income is recognised when it is receivable.

Gains and losses on investments
Realised gains are recognised when the investments are sold
Unrealised gains and losses are accounted for on revaluation on 31 December.

d **Expenditure**
Expenditure is accounted for on an accruals basis and accounted for gross.

Charitable activities
The diocesan parish contribution is accounted for on an annual basis, reflecting the commitment made by the PCC to Brighton Deanery. Any parish contribution unpaid at 31 December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the balance sheet.

e **Fixed Assets**

Tangible fixed assets

Consecrated and beneficed property of any kind is excluded from the accounts by s.10(2) of the Charities Act 2011.

Moveable church furnishing held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected but are not included in the financial statements. For other property acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements.

Property assets are valued at insurance value.

All expenditure on consecrated or beneficed buildings and individual items costing under £1000 are written off in the year they were incurred.

Depreciation
Depreciation is calculated to write down the cost of tangible fixed assets over their expected lives. The rate applicable is 25% (straight line).

Investments
Investments are stated at market value at the balance sheet date.

f **Current Assets**
Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.

Short-term deposits are held with the CBF Church of England Funds.

2 Analysis of income and endowments

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2022 £	TOTAL FUNDS 2021 £
	2561					
a Income from donations and legacies						
Planned giving	10,513				10,513	10,203
Collections at all services	2,587				2,587	2,086
Sundry donations and appeals	1,354	10,000			11,354	4,701
Income tax recoverable under Gift Aid	3,161				3,161	2,776
Grants and legacies	2,766				2,766	100,963
	20,381	10,000	-	-	30,381	120,729
b Income from other trading activities						
Fund raising	2,862				2,862	1,869
Hall lettings - Wagner (St Martin's)	9,423				9,423	3,715
Hall lettings - Rally	13,355				13,355	10,106
Hall lettings - St Wilfrid		45,326			45,326	36,250
Church hire	2,502				2,502	2,090
Rent - 6 Edinburgh Road	4,653				4,653	17,850
Fees	641				641	214
Breakfasts/coffee	70				70	20
	33,506	45,326	-	-	78,832	72,114
c Investment income						
Dividends and interest	2,745		1,183		3,928	94
	2,745	-	1,183	-	3,928	94
d Other income						
Profit on sale of property		190,185			190,185	-
Other income	654				654	218
	654	190,185	-	-	190,839	218
Total income	57,286	245,511	1,183	-	303,980	193,155

NOTES TO THE FINANCIAL REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

3 Analysis of expenditure

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2022 £	TOTAL FUNDS 2021 £
a Expenditure on raising funds	2561					
Bookstall and events	88				88	-
	88	-	-	-	88	-
b Expenditure on charitable activities						
Vicar's discretionary fund	490				490	-
Ministry costs:						
Diocesan parish contribution	14,705	28,000			42,705	42,142
Clergy costs - vicar	3,571				3,571	3,899
Clergy costs - assistant priest	741				741	400
Church heat, light & water	3,302				3,302	3,701
Church repairs and maintenance	4,780		8,648		13,428	4,763
Major project works	309	8,000			8,309	-
Sanctuary and upkeep of services	2,280				2,280	1,975
Organist	3,265				3,265	1,195
Music	816				816	293
Parish office & administration	3,756				3,756	3,564
Publicity/advertising	183				183	54
Property insurance	14,482				14,482	13,007
Sunday school/children & youth work	452		3,424		3,876	526
Independent examiner's fees	270				270	240
	53,402	36,000	12,072	-	101,474	75,759
c Other expenditure						
Hall running - Wagner (St Martin's)	6,664				6,664	5,155
Hall running - Rally	2,238				2,238	1,737
Hall running - St Wilfrid		20,427			20,427	20,874
6 Edinburgh Road	2,528				2,528	2,791
Sundry	866	136			1,002	474
	12,296	20,563	-	-	32,859	31,031
Total expenditure	65,786	56,563	12,072	-	134,421	106,790

NOTES TO THE FINANCIAL REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
4 Staff costs						
a Remuneration wages and salaries	2,561				**2,561**	2,236

During the year the PCC employed hall's caretakers and a hall's letting secretary. Occasional organists were engaged on a self-employed basis.

b Payments to PCC members

The parochial clergy are reimbursed expenses incurred in the performance of their duty as parish priest.

5 Fixed assets

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
a Investments						
Market value 1 January				15,644	**15,644**	13,686
Net gains/(losses) on revaluation				(1,842)	**(1,842)**	1,958
Market value 31 December	-	-	-	**13,802**	**13,802**	15,644

b Tangible fixed assets

	Freehold Land & Buildings £
Cost or valuation	
Market value 1 January	**2,720,441**
Disposal of 6 Edingburgh Road, Brighton	**(276,663)**
Net gains/(losses) on revaluation	**196,819**
Market value 31 December	**2,640,597**

Properties include Wagner, St Wilfrid's and Rally halls. St Wilfrid's Hall has been valued at £1,146,531 in the above figures which was the original figure provided by the insurer. This figure was subsequently increased to £2,311,250 by the insurer but has not been utilised as it is under investigation.

6 Analysis of net assets by fund

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
Investment fixed assets				13,802	**13,802**	15,644
Tangible fixed assets		2,640,597			**2,640,597**	2,720,441
Current assets	(7,594)	580,039	126,715	10,318	**709,478**	264,220
Current liabilities	(798)	(456)			**(1,254)**	(2,218)
	(8,392)	**3,220,180**	**126,715**	**24,120**	**3,362,623**	2,998,087

7 Debtors

HMRC re income tax recoverable	2,248				**2,248**	2,108
Refurbishment of 6 Edinburgh Road					-	4,370
Trade debtors	2,024	7,826			**9,850**	7,453
	4,272	**7,826**	-	-	**12,098**	13,931

NOTES TO THE FINANCIAL REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

	Unrestricted Funds	Designated Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£	£
8 Creditors: amounts falling due within one year						
Accruals	(1,763)	456		-	1,307	2,001
Other creditors	2,561				2,561	217
	798	456	-	-	1,254	2,218

9 Statement of funds	Bal b/fwd 1 Jan 2022	Income	Expenditure	Other gains and (losses)	Transfers	Bal c/fwd 31 Dec 2022
	£	£	£	£	£	£
Unrestricted Fund						
General fund	108	57,286	65,786			(8,392)
	108	57,286	65,786	-	-	(8,392)
Designated Funds						
Property fund	2,720,441	190,185		196,819	(466,848)	2,640,597
St Wilfrid's Hall	11,689	45,326	48,427			8,588
In Memorium	2,276	10,000	136			12,140
Fabric	8,000		8,000			-
Development fund	92,007				466,848	558,855
	2,834,413	245,511	56,563	196,819	-	3,220,180
Restricted Funds						
Children	421					421
New Wagner memorial	102,224	1,183	11,141			92,266
Fabric	31,222					31,222
Vicarage improvement	568					568
Walsingham children/young people	2,869		631			2,238
Walsingham children's pilgrimage	300		300			-
	137,604	1,183	12,072	-	-	126,715
Endowment Funds						
Wagner stipend	10,375			(1,222)		9,153
St Alban stipend	5,269			(620)		4,649
19 Gladstone Terrace	10,318					10,318
	25,962	-	-	(1,842)	-	24,120
Total funds	2,998,087	303,980	134,421	194,977	-	3,362,623

Unrestricted fund - assets held by the PCC for carrying out it's general activities.

Designated funds - funds the PCC has set aside for specific sundry purposes falling within it's normal activities.

Children - A grant was received from Community Blessed Virgin Mary to pay towards children's activities.

New Wagner Memorial - Income from the property 37A Lewes Road according to the Trust may be used for the benefit of the parishioners. The fund originated from a gift of land left to the parish in the early 20th Century.

Fabric - For substantial repair of the church building. Some funds designated for particular use, e.g. liturgical West end. The fund originated with proceeds from War Damage and has been added to through bequests and gifts.

9 Statement of funds (continued)

Vicarage improvement - realisation of Turner endowment fund.

Walsingham children/young people - In 2021 a donation was received to be used to support children and young people up to the age of 21 going on pilgrimage to the Shine of Our Lady of Walsingham, Norfolk.

Walsingham children's pilgrimage - In 2021 a grant was received from the Letitia Tilbury Tarner and Lord Haddo's Trust to subsidise children attending the 2022 children's pilgrimage.

Wagner Stipend - Income paid direct to the Diocese and goes towards Incumbent's stipend. The source of this fund is unknown.

St Alban stipend - Transferred from former separate Parish of St Alban. The source of this fund is unknown.

19 Gladstone Terrace - For ecclesiastical purposes. The fund arose from the sale of 19 Gladstone Terrace (the "Sisters' house") which originally came from the Towner bequest.

Independent examiner's report to the PCC of St Martin, St Wilfrid and St Alban Brighton

This is my report to the Parochial Church Council of the Ecclesiastical Parish (PCC) of St Martin, St Wilfrid and St Alban Brighton on the financial report for the year ended 31 December 2022 set out on pages 7 to 15.

Respective responsibilities of the PCC and the examiner

The PCC members are responsible for the preparation of the financial reports. The PCC members consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility:

1. to examine the accounts under section 145 of the Charities Act,
2. to follow the procedures laid down in the General Directions given by the Charity Commissioner under section 145(5)(b) of the Charities Act, and
3. to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with general Directions given by the Charity Commission. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes considering any unusual items or disclosures in the accounts, and seeking explanations from you, as trustees, concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements
   - to keep accounting records in accordance with section 130 of the Charities Act; and
   - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

   have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed.....

Mike Jackson ACMA CGMA

15 March 2023

3 Somerhill Court
Holland Road
Hove
BN3 1RQ

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST MARTIN, ST WILFRID A

England & Wales - Charity number 1181433

Accounts

Annual Financial Report

of

The Parochial Church Council of the Ecclesiastical Parish of

ST MARTIN, ST WILFRID AND ST ALBAN, BRIGHTON

St Martin's Church, Lewes Road, Brighton, BN2 3HQ

For the year ended 31st December 2021

CONTENTS

	Pages
Trustees Annual Report	1 to 6
Statement of financial activities (receipts and payments)	7
Balance sheet (Assets and Liabilities statement)	8
Notes to the accounts	9 to 15
Report of the independent examiner	16

Reference and Administrative Information

The Parish Church of St Martin with St Wilfrid and St Alban is in the Deanery of Brighton and the Diocese of Chichester.

St Martin with St Wilfrid and St Alban's Church is situated on the junction of Lewes Road and Trinity Street in Brighton and serves those areas formerly served by the now redundant churches of St Alban, Coombe Road and St Wilfrid, Elm Grove in addition to the former Parish of St Martin's.

The Parochial Church Council (PCC) is a charity registered with the Charity Commission. Charity Number 1181433.

The correspondence address shall be:
St Martin's Vicarage
Upper Wellington Road
Brighton
BN2 3AN

Incumbent:
The Rev'd Canon T Buxton, SSC
St Martin's Vicarage
Upper Wellington Road
Brighton
BN2 3AN

Bank:
National Westminster Bank
8-11 Pavilion Buildings, Castle Square
Brighton, BN1 1DP

Property Managing Agent:
Mr Paul Kendrick
Kendrick Property Services
10-12 Lewes Road
Brighton, BN2 3HP

Treasurer:
Mrs B Burchell
64 Highbank
Westdene
Brighton, BN1 5GB

Independent Examiner:
Mr Mike Jackson ACMA CGMA
3 Somerhill Court
Holland Road
Hove
BN3 1RQ

Structure, Governance and Management

The method of appointment of PCC members is set out in the Church Representational Rules. All church attendees are encouraged to register on the Electoral Roll and to stand for election to the PCC.

Members of the Parochial Church Council are either ex-officio or elected by the Annual Parochial Church Meeting in accordance with the Church Representation Rules. During the year the following served as members of the Parochial Church Council:

Incumbent	-	The Rev'd Canon Trevor Buxton, SSC. B.Ed *Chairman*
Wardens	-	Mrs A Way Mr D Whittington
Representative on the Deanery Synod	-	Mrs Clare Phelan Mr B Lawrence *(also Vice Chairman of the PCC)*
Elected Members	-	Mrs B Burchell (*Treasurer)* Mrs R Charles Mrs J Hollingdale *(Deputy Church Warden)* Mr T Hollingdale Mrs L Manley *(Safeguarding Officer)* Mrs H Martin Mrs M Powell Mrs C Wellard *(Deputy Safeguarding Officer)* Mr S Wellard

Committees

The Parochial Church Council operates a series of committees which can meet at any time between full meetings of the Parochial Church Council.

Standing Committee

The Standing Committee oversees the Finance and monitors all the work of the Parish and its budgeting and financial implications.

Parish Maintenance Committee

This committee oversees the management and maintenance of the parish church and properties. The last Quinquennial Report of 2016 continues to guide the structured and rigorous planning for ongoing maintenance of the church. A new report was due in 2021 however this was delayed due to the Coronavirus pandemic.

Hall Management
Mrs McCluskey continues as hall cleaner and hall bookings and management are undertaken by the Parish Office. We have advertised for a Premises Manager but no applicants were forthcoming.

Since re-opening to the public, hall bookings are increasing gradually. The figures still show a loss of £550 in income and the expenditure is £2254 less than 2022

The St Wilfrid's Halls and the Rally Hall continue as commercial ventures subsidising parish income. All tenants are now back to paying their full rent.

Induction and Training of PCC Members
Members of the PCC are made aware of their responsibilities by a "buddy system" in which already existing members share their information. The Chairman explains responsibilities as meetings progress and members with specific responsibilities benefit from training courses arranged by the Diocese or the Deanery; dissemination of appropriate reading matter; reports by the relevant members on their experiences at council meetings.

Risk Analysis
In accordance with the policy of the Parochial Church Council, the risk analysis document will be reviewed at the first meeting of subsequent councils.

Objectives and Activities

Primary Object
With its mission statement of "as children of God, we the people of St Martin with St Wilfrid and St Alban seek to maintain the Catholic faith and serve the local community", the Parochial Church Council works in co-operation with the Vicar, Canon Trevor Buxton. The Parochial Church Council acts as Trustees for the accounts and fund management and decisions relating to the life and welfare of the parish church in maintaining the pastoral, evangelistic, social and ecumenical work of this part of the team.

New Wagner Memorial Trust
In accordance with the Trust the APCM elects two members of the PCC to serve with the Incumbent and Church Wardens as Trustees. In 2021 the Trust members were:

The Rev'd Canon Trevor Buxton *(Ex officio)*
Mrs Brenda Burchell *(Treasurer)*
Mrs Janice Hollingdale *(Elected Member)*
Mr Brian Lawrence *(Elected Member)*
Mrs Angela Way *(Church Warden)*
Mr Daniel Whittington (*Church Warden)*

Contribution of Volunteers
St Martin, with St Wilfrid and St Alban is proud of its volunteers who give their services to maintain its work and witness.
No Trustees, i.e. Church Council Members, are paid to act as Trustees or Council Members.

Grant Making and Charitable Donation Policy
The Parish engages in fund raising in relation to its Christmass, Lent and Harvest activities together with other occasional events. It does not make a specific percentage charitable donation from its regular giving.

Achievements and Performances

At the APCM of March 2021 the Electoral Roll stood at:

23 Resident
45 Non Resident
Total 68

PCC Meeting Attendance

The PCC met 5 times in 2021. One was a physical meeting under social distancing conditions; two were by email and two were by Zoom. There was 75% attendance at the meeting in person; 100% by email; and 75% at the Zoom meetings.

Review of Activities

The PCC remains committed to the Brighton Wagner Group of parishes as we continue to support each other's patronal festivals and joint celebrations in the name of the Wagner Cell of the Society of Our Lady of Walsingham and a biennial pilgrimage. The clergy continue to meet occasionally. It is noted that the Oberammergau Pilgrimage in now planned for June 2022 and a Group Pilgrimage is planned for August 2022. The Easter meal following Benediction on Easter Sunday has also been reinstated.

The momentum of the redevelopment of the church began to resume and meetings were held between prospective clients, Sir Peter Field; the incumbent and other interested parties. Further meetings are planned.

The close relationship between the worshipping community and that of St Martin's School continues to prosper even through the present situation. The Council appreciates the dedication of the Head Teacher and his staff and welcomes financial support afforded to the year 5 residential trip to Walsingham next year. The Council noted that the Head Teacher had had two periods of sick leave as a result of Covid and have applauded the work undertaken by his deputy in maintaining the spiritual ethos of the school.

Discussions regarding the combined church and toddler group resumed and it is hoped to open in February 2022.

The Council has continued to respond to the ever-challenging conditions brought about by the pandemic and have kept the church active throughout the year.

We were pleased to hold a very successful Winter Wonderland fund raiser in November and are constantly monitoring the finances each month.

We received a considerable legacy from the estate of a departed regular churchgoer that has been designated for suitable memoria but in the most part for the development project.

It has not been possible to maintain the opening of the church during the year but it is hoped to resume early in 2022. We are grateful to the website team for managing this invaluable means of communication particularly in these difficult times.

The Council has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016. Safeguarding continues to be a high priority for the council who are informed of any new initiatives and the broadening scope of vulnerable adults. As required an SQP Committee was appointed and has completed level 1 before the end of 2018 and has been certificated. DBS records are kept up to date and a close check maintained for

the ongoing training of the officers. The clergy, church wardens, safeguarding officer and 2 Sunday Club Leaders have undertaken levels 1 and 2 of the Safeguarding training. Canon Buxton has also undertaken the new leadership training.

The Council have followed the guidelines required by the legislation concerning the introduction of GDPR and continue to monitor this.

The Council continued to support whole-heartedly the work of the young people and their families. Those involved in the various aspects of this ministry are supported and greatly appreciated.

We continue to seek better community use for the church plant with restrictions being eased were able to hold several concerts at the end of the year. We are pleased to note that while momentum was lost due to the pandemic the project to renew the internal doors had not been overlooked.

Mission Action Plan
The Mission Action Plan was updated and accepted in September and we completed the Deanery Audit.

Financial Review

Incoming and Outgoing Resources
The total receipts on general, unrestricted funds were £53,021 and are detailed in the Financial Report. The planned giving through envelopes and banker's orders showed further decrease and whilst it was good to see the use of Gift Aid through the Parish Giving Scheme our income tax recoverable figures are showing a decrease. Our total donations income including tax recovered showed a large increase due to the substantial legacy received.

The 2020 and 2021 Lent donations towards the work of the Additional Curates Society were paid. We also joined with the School in support of the Afghan refugees with food and clothing being taken to Fare Share Food Bank and Care4Calais and a sum of £83 being sent to Voices in Exile. While the Carol and Crib Services were cancelled, school concert collections were divided equally between the current account and the Poor Fund, the latter being the sole recipient of the Crib Collection.

Sharing the ministry costs of the Diocese of Chichester
The largest expenditure of the PCC was the sum of £42,142 paid to the Diocese for our share of all churches' Parish Ministry costs. We also expended £8206 for the church insurance which is now paid directly by the Parish. The Parish Ministry Cost amount goes toward the housing, stipend and pension costs of the clergy and also a standard sum for diocesan central costs, clergy training and a contribution to national church funds. It was not possible to offer an increase in our Parish Share this year however at the end of the year we were in a position to be able to pay £1000 more than we pledged. It is hoped to be able to offer an increase in 2022.

Currently, the parish is meeting 55% of the costs allocated to this parish compared with 56% paid last year. It is also important to note that approximately 75% of the total paid relates directly to the clergy costs of this parish, the remainder being the shared costs of the Christian family throughout the whole Church of England, including assistance towards the upkeep of churches less able to manage than ourselves.

Staff Costs
We continue to pay a Hall Cleaner and Church Cleaner as well as a temporary person to open and close the church for concerts and rehearsals.

Trustee Payments and expenses
The PCC supported the clergy by paying Council Tax of £1541, water and environmental charges amounting to £230 for the vicarage plus other annual costs towards travel, hospitality, telephone, postage and broadband amounting to £1518

Repairs to the fabric of the church building
The following areas of work were undertaken by the PCC as the need arose.

- The PCC has continued to take greater care of Lewes Road outside space.
- A Faculty was granted for changes to the internal doors and the work is due to be completed early 2022.

Reserves Policy
The Parochial Church Council kept careful control of its finances but looked upon the provision of its Central Board of Finance Accounts as their ultimate reserve.

Restricted Funds have to be applied to their appropriate areas.

It is our policy to invest as much of our funds in the CBF Church of England Deposit Fund as is practical.

Principal Funding Sources
The principal funding sources of St Martin with St Wilfrid and St Alban remain our stewardship income and the income from the properties we hold along with the investments and bequests of which we are the trustees.

Investments continue in line with current market trends and the properties have been valued at their insurance value.

Trevor C Buxton

The Reverend Canon Trevor Buxton SSC
Chairman
19th March 2022

PCC OF ST MARTIN, ST WILFRID AND ST ALBAN BRIGHTON

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2021 £	TOTAL FUNDS 2020 £
Income and endowments from:							
Donations and legacies	2a	16,897	100,663	3,169		**120,729**	18,502
Other trading activities	2b	35,864	36,250			**72,114**	68,877
Investments	2c	42		52		**94**	698
Other income	2d	218				**218**	942
Total income and endowments		53,021	136,913	3,221	-	**193,155**	89,019
Expenditure on:							
Raising funds	3a					-	-
Charitable activities	3b	51,083	21,997	2,679		**75,759**	74,817
Other expenditure	3c	10,157	20,874			**31,031**	23,987
Total expenditure		61,240	42,871	2,679	-	**106,790**	98,804
Net income/(net expenditure)		(8,219)	94,042	542		**86,365**	(9,785)
Transfers between funds						-	-
Gains/(losses) on revaluation of:							
Fixed assets	5		53,266			**53,266**	79,703
Investment assets	5				1,958	**1,958**	1,061
Net movement in funds		(8,219)	147,308	542	1,958	**141,589**	70,979
Total funds brought forward		8,327	2,687,105	137,062	24,004	**2,856,498**	2,785,519
Total funds carried forward		108	2,834,413	137,604	25,962	**2,998,087**	2,856,498

PCC OF ST MARTIN, ST WILFRID AND ST ALBAN BRIGHTON

BALANCE SHEET AT 31 DECEMBER 2021

	Notes		2021 £	2020 £
Fixed assets				
Investments	5a		15,644	13,686
Tangible fixed assets	5b		2,720,441	2,667,175
Total fixed assets			2,736,085	2,680,861
Current assets				
Debtors	7	13,931		13,466
Short term deposits		246,954		155,853
Cash at bank and in hand		3,335		8,640
		264,220		177,959
Current Liabilities				
Creditors - amounts falling due in one year	8	2,218		2,322
		2,218		2,322
Net current assets			262,002	175,637
NET ASSETS			2,998,087	2,856,498
Funds				
Endowment funds	9		25,962	24,004
Restricted funds	9		137,604	137,062
Designated Funds	9		2,834,413	2,687,105
Unrestricted funds	9		108	8,327
			2,998,087	2,856,498

Approved by the Parochial Church Council on 19 March 2022 and signed on its behalf

The Reverend Canon Trevor Buxton
Chairman

The accompanying notes form a part of this financial report.

PCC OF ST MARTIN, ST WILFRID AND ST ALBAN BRIGHTON

NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

1. Accounting policies

a Accounting convention

The financial statements have been prepared under the Church Accounting Regulations 2006 in accordance with applicable accounting standards and the current (2015) Statement Of Recommended Practice, Accounting and Reporting by Charities SORP (FRS 102).

The financial statements have been prepared under the historical cost convention as modified by the inclusion of investments at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those which are informal gatherings of church members.

b Funds accounting

Funds held by the PCC are:

Unrestricted funds - general funds which can be used for PCC ordinary purposes.

Designated funds - monies set aside by the PCC out of unrestricted funds for specific future purposes or projects.

Restricted funds - a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest; b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance on that fund.

Endowment funds - funds, the capital of which must be maintained; only income arising from the investment of the endowment may be used, either as restricted or unrestricted funds, depending on the purpose set out in the terms of the original endowment.

c Income and endowments

All income and endowments are accounted for without deduction for any costs of receivability, are recognised when there is evidence of entitlement, receipt is probable, and the amount can be measured reliably.

Donations and legacies
Collections are recognised when received.
Planned giving receivable is recognised when due.
Income tax recoverable is recognised when the income to which it is attached is recognised.
Grants and legacies are recognised when the PCC is legally entitled to the amount due.

Other trading activities
Income from trading is recognised when received.

Income from investments
Dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue.

All other income
All other income is recognised when it is receivable.

Gains and losses on investments
Realised gains are recognised when the investments are sold
Unrealised gains and losses are accounted for on revaluation on 31 December.

d **Expenditure**

Expenditure is accounted for on an accruals basis and accounted for gross.

Charitable activities

The diocesan parish contribution is accounted for on an annual basis, reflecting the commitment made by the PCC to Brighton Deanery. Any parish contribution unpaid at 31 December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the balance sheet.

e **Fixed Assets**

Tangible fixed assets

Consecrated and beneficed property of any kind is excluded from the accounts by s.10(2) of the Charities Act 2011.

Moveable church furnishing held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected but are not included in the financial statements. For other property acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements.

All expenditure on consecrated or beneficed buildings and individual items costing under £1000 are written off in the year they were incurred.

Depreciation

Depreciation is calculated to write down the cost of tangible fixed assets over their expected lives. The rate applicable is 25% (straight line).

Investments

Investments are stated at market value at the balance sheet date.

f **Current Assets**

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.

Short-term deposits are held with the CBF Church of England Funds.

2 Analysis of income and endowments

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2021 £	TOTAL FUNDS 2020 £
a Income from donations and legacies						
Planned giving	10,203				**10,203**	11,347
Collections at all services	2,086				**2,086**	953
Sundry donations and appeals	1,832		2,869		**4,701**	323
Income tax recoverable under Gift Aid	2,776				**2,776**	4,166
Grants and legacies		100,663	300		**100,963**	1,713
	16,897	100,663	3,169	-	**120,729**	18,502
b Income from other trading activities						
Fund raising	1,869				**1,869**	2,012
Hall lettings - Wagner (St Martin's)	3,715				**3,715**	4,265
Hall lettings - Rally	10,106				**10,106**	14,509
Hall lettings - St Wilfrid		36,250			**36,250**	31,176
Church hire	2,090				**2,090**	-
Rent - 6 Edinburgh Road	17,850				**17,850**	15,770
Toddler Group					**-**	163
Fees	214				**214**	953
Breakfasts/coffee	20				**20**	29
	35,864	36,250	-	-	**72,114**	68,877
c Investment income						
Dividends and interest	42		52		**94**	698
	42	-	52	-	**94**	698
d Other income						
Other income	218				**218**	942
	218	-	-	-	**218**	942
Total income	53,021	136,913	3,221	-	**193,155**	89,019

NOTES TO THE FINANCIAL REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2021

3 Analysis of expenditure

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2021 £	TOTAL FUNDS 2020 £
a Expenditure on raising funds						
Bookstall and events					-	-
	-	-	-	-	-	-
b Expenditure on charitable activities						
Missionary and charitable giving					-	-
Vicar's discretionary fund					-	568
Ministry costs:						
Diocesan parish contribution	20,642	21,500			**42,142**	41,142
Clergy costs - vicar	3,430		469		**3,899**	3,065
Clergy costs - assistant priest	400				**400**	204
Church heat, light & water	3,701				**3,701**	3,853
Church repairs and maintenance	2,853		1,910		**4,763**	4,236
Major project works					-	420
Sanctuary and upkeep of services	1,478	497			**1,975**	3,947
Organist	1,195				**1,195**	700
Music	293				**293**	286
Parish office & administration	3,564				**3,564**	2,332
Publicity/advertising	54				**54**	-
Property insurance	13,007				**13,007**	12,651
Sunday school/children & youth work	226		300		**526**	887
Toddler group					-	173
Independent examiner's fees	240				**240**	353
	51,083	21,997	2,679	-	**75,759**	74,817
c Other expenditure						
Hall running - Wagner (St Martin's)	5,155				**5,155**	7,409
Hall running - Rally	1,737				**1,737**	1,865
Hall running - St Wilfrid		20,874			**20,874**	6,031
6 Edinburgh Road	2,791				**2,791**	6,899
Sundry	474				**474**	1,783
	10,157	20,874	-	-	**31,031**	23,987
Total expenditure	61,240	42,871	2,679	-	**106,790**	98,804

NOTES TO THE FINANCIAL REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2021

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	**Total Funds 2021 £**	Total Funds 2020 £
4 Staff costs						
a Remuneration wages and salaries	2,236			-	**2,236**	2,257

During the year the PCC employed hall's caretakers and a hall's letting secretary. Occasional organists were engaged on a self-employed basis.

b Payments to PCC members
The parochial clergy are reimbursed expenses incurred in the performance of their duty as parish priest.

5 Fixed assets

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	**Total Funds 2021 £**	Total Funds 2020 £
a Investments						
Market value 1 January				13,686	**13,686**	12,625
Net gains/(losses) on revaluation				1,958	**1,958**	1,061
Market value 31 December	-	-	-	**15,644**	**15,644**	13,686

b Tangible fixed assets

	Freehold Land & Buildings £
Cost or valuation	
Market value 1 January	**2,667,175**
Net gains/(losses) on revaluation	**53,266**
Market value 31 December	**2,720,441**

Properties include Wagner Hall, St Wilfrid's Hall, Rally Hall and 6 Edingburgh Road

6 Analysis of net assets by fund

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	**Total Funds 2021 £**	Total Funds 2020 £
Investment fixed assets				15,644	**15,644**	13,686
Tangible fixed assets		2,720,441			**2,720,441**	2,667,175
Current assets	1,963	114,335	137,604	10,318	**264,220**	177,959
Current liabilities	(1,855)	(363)			**(2,218)**	(2,322)
	108	**2,834,413**	**137,604**	**25,962**	**2,998,087**	2,856,498

7 Debtors

HMRC re income tax recoverable	2,108				**2,108**	2,586
Refurbishment of 6 Edinburgh Road			4,370		**4,370**	4,370
Trade debtors	2,130	5,323			**7,453**	6,510
	4,238	**5,323**	**4,370**	-	**13,931**	13,466

NOTES TO THE FINANCIAL REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2021

	Unrestricted Funds	Designated Funds	Restricted Funds	Endowment Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£	£	£
8 Creditors: amounts falling due within one year						
Accruals	1,638	363			2,001	2,097
Other creditors	217				217	225
	1,855	363	-	-	2,218	2,322

9 Statement of funds	Bal b/fwd 1 Jan 2021	Income	Expenditure	Other gains and (losses)	Transfers	Bal c/fwd 31 Dec 2021
	£	£	£	£	£	£
Unrestricted Fund						
General fund	8,327	53,021	61,240			108
	8,327	53,021	61,240	-	-	108
Designated Funds						
Property fund	2,667,175			53,266		2,720,441
St Wilfrid's Hall	17,813	36,250	42,374			11,689
In Memorium	2,117	656	497			2,276
Fabric	-	8,000				8,000
Church rebuilding project	-	92,007				92,007
	2,687,105	136,913	42,871	53,266	-	2,834,413
Restricted Funds						
Children	421					421
New Wagner memorial	104,382	52	2,210			102,224
Fabric	31,222					31,222
Vicarage improvement	1,037		469			568
Walsingham children/young people		2,869				2,869
Walsingham children's pilgrimage	-	300				300
	137,062	3,221	2,679	-	-	137,604
Endowment Funds						
Wagner stipend	9,076			1,299		10,375
St Alban stipend	4,610			659		5,269
19 Gladstone Terrace	10,318					10,318
	24,004	-	-	1,958		25,962
Total funds	2,856,498	193,155	106,790	55,224	-	2,998,087

Unrestricted fund - assets held by the PCC for carrying out it's general activities.

Designated funds - funds the PCC has set aside for specific sundry purposes falling within it's normal activities.

Children - A grant was received from Community Blessed Virgin Mary to pay towards children's activities.

New Wagner Memorial - Income from the property 37A Lewes Road according to the Trust may be used for the benefit of the parishioners. The fund originated from a gift of land left to the parish in the early 20th Century.

Fabric - For substantial repair of the church building. Some funds designated for particular use, e.g. liturgical West end. The fund originated with proceeds from War Damage and has been added to through bequests and gifts.

9 Statement of funds (continued)

Vicarage improvement - realisation of Turner endowment fund.

Walsingham children/young people - In 2021 a donation was received to be used to support children and young people up to the age of 21 going on pilgrimage to the Shine of Our Lady of Walsingham, Norfolk.

Walsingham children's pilgrimage - In 2021 a grant was received from the Letitia Tilbury Tarner and Lord Haddo's Trust to subsidise children attending the 2022 children's pilgrimage.

Wagner Stipend - Income paid direct to the Diocese and goes towards Incumbent's stipend. The source of this fund is unknown.

St Alban stipend - Transferred from former separate Parish of St Alban. The source of this fund is unknown.

19 Gladstone Terrace - For ecclesiastical purposes. The fund arose from the sale of 19 Gladstone Terrace (the "Sisters' house") which originally came from the Towner bequest.

Independent examiner's report to the PCC of St Martin, St Wilfrid and St Alban Brighton

This is my report to the Parochial Church Council of the Ecclesiastical Parish (PCC) of St Martin, St Wilfrid and St Alban Brighton on the financial report for the year ended 31 December 2021 set out on pages 7 to 15.

Respective responsibilities of the PCC and the examiner

The PCC members are responsible for the preparation of the financial reports. The PCC members consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility:

1. to examine the accounts under section 145 of the Charities Act,
2. to follow the procedures laid down in the General Directions given by the Charity Commissioner under section 145(5)(b) of the Charities Act, and
3. to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with general Directions given by the Charity Commission. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes considering any unusual items or disclosures in the accounts, and seeking explanations from you, as trustees, concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements
   - to keep accounting records in accordance with section 130 of the Charities Act; and
   - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

   have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed.....

Mike Jackson ACMA CGMA

24 March 2022

3 Somerhill Court
Holland Road
Hove
BN3 1RQ

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST MARTIN, ST WILFRID A

England & Wales - Charity number 1181433

Accounts

Annual Financial Report

of

The Parochial Church Council of the Ecclesiastical Parish of

ST MARTIN, ST WILFRID AND ST ALBAN, BRIGHTON

St Martin's Church, Lewes Road, Brighton, BN2 3HQ

For the year ended 31st December 2020

CONTENTS

	Pages
Trustees Annual Report	1 to 6
Statement of financial activities (receipts and payments)	7
Balance sheet (Assets and Liabilities statement)	8
Notes to the accounts	9 to 15
Report of the independent examiner	16

Reference and Administrative Information

The Parish Church of St Martin with St Wilfrid and St Alban is in the Deanery of Brighton and the Diocese of Chichester.

St Martin with St Wilfrid and St Alban's Church is situated on the junction of Lewes Road and Trinity Street in Brighton and serves those areas formerly served by the now redundant churches of St Alban, Coombe Road and St Wilfrid, Elm Grove in addition to the former Parish of St Martin's.

The Parochial Church Council (PCC) is a charity registered with the Charity Commission. Charity Number 1181433.

The correspondence address shall be:
St Martin's Vicarage
Upper Wellington Road
Brighton
BN2 3AN

Incumbent:
The Rev'd Canon T Buxton, SSC
St Martin's Vicarage
Upper Wellington Road
Brighton
BN2 3AN

Bank:
National Westminster Bank
8-11 Pavilion Buildings, Castle Square
Brighton, BN1 1DP

Property Managing Agent:
Mr Paul Kendrick
Kendrick Property Services
10-12 Lewes Road
Brighton, BN2 3HP

Treasurer:
Mrs B Burchell
64 Highbank
Westdene
Brighton, BN1 5GB

Independent Examiner:
Mr Mike Jackson ACMA CGMA
3 Somerhill Court
Holland Road
Hove
BN3 1RQ

Structure, Governance and Management

The method of appointment of PCC members is set out in the Church Representational Rules. All church attendees are encouraged to register on the Electoral Roll and to stand for election to the PCC.

Members of the Parochial Church Council are either ex-officio or elected by the Annual Parochial Church Meeting in accordance with the Church Representation Rules. During the year the following served as members of the Parochial Church Council:

Incumbent	-	The Rev'd Canon Trevor Buxton, SSC. B.Ed *Chairman*
Wardens	-	Mr M Paine (Died May 2020) Mrs A Way Mr D Whittington (from September 2020)
Representative on the Deanery Synod	-	Mrs Clare Phelan (*also Safeguarding Officer until September 2020)* Mr B Lawrence *(also Vice Chairman of the PCC)*
Elected Members	-	Mrs B Burchell (*Treasurer)* Mrs R Charles Mrs J Hollingdale *(Deputy Church Warden)* Mr T Hollingdale Mrs L Manley *(Safeguarding Officer from September 2020)* Mrs H Martin Mrs M Powell Mrs C Wellard *(Deputy Safeguarding Officer from September 2020)* Mr J Wellard (until September 2020) Mr S Wellard (from September 2020) Mr D Whittington (until September 2020)

Committees

The Parochial Church Council operates a series of committees which can meet at any time between full meetings of the Parochial Church Council.

Standing Committee

The Standing Committee oversees the Finance and monitors all the work of the Parish and its budgeting and financial implications.

Parish Maintenance Committee

This committee oversees the management and maintenance of the parish church and properties. The last Quinquennial Report of 2016 continues to guide the structured and rigorous planning for ongoing maintenance of the church.

Hall Management
The Wagner Hall Manager and Cleaner were furloughed in March 2020. Mrs McCluskey was re-employed as hall cleaner in July 2020.
The drop in income of £10,355 reflects the results of the pandemic which caused us to keep the hall closed for most of the year. The PCC is considering the future management of the hall.

The St Wilfrid's Halls and the Rally Hall continue as commercial ventures subsidising parish income. The income figure is lower due to rent reductions during the pandemic.

Induction and Training of PCC Members
Members of the PCC are made aware of their responsibilities by a "buddy system" in which already existing members share their information. The Chairman explains responsibilities as meetings progress and members with specific responsibilities benefit from training courses arranged by the Diocese or the Deanery; dissemination of appropriate reading matter; reports by the relevant members on their experiences at council meetings.

Risk Analysis
In accordance with the policy of the Parochial Church Council, the risk analysis was reviewed in September 2020 and will be reviewed at the first meeting of subsequent councils.

Objectives and Activities

Primary Object
With its mission statement of "as children of God, we the people of St Martin with St Wilfrid and St Alban seek to maintain the Catholic faith and serve the local community", the Parochial Church Council works in co-operation with the Vicar, Canon Trevor Buxton. The Parochial Church Council acts as Trustees for the accounts and fund management and decisions relating to the life and welfare of the parish church in maintaining the pastoral, evangelistic, social and ecumenical work of this part of the team.

New Wagner Memorial Trust
In accordance with the Trust the APCM elects two members of the PCC to serve with the Incumbent and Church Wardens as Trustees. In 2020 the Trust members were:

The Rev'd Canon Trevor Buxton *(Ex officio)*
Mrs Brenda Burchell *(Treasurer)*
Mrs Janice Hollingdale *(Elected Member)*
Mr Brian Lawrence *(Elected Member)*
Mr Martin Paine *(Church Warden)(died May 2020)*
Mrs Angela Way *(Church Warden)*
Mr Daniel Whittington *(Church Warden) (from September 2020)*

Contribution of Volunteers
St Martin, with St Wilfrid and St Alban is proud of its volunteers who give their services to maintain its work and witness.
No Trustees, i.e. Church Council Members, are paid to act as Trustees or Council Members.

Grant Making and Charitable Donation Policy

The Parish engages in fund raising in relation to its Christmass, Lent and Harvest activities together with other occasional events. It does not make a specific percentage charitable donation from its regular giving.

Achievements and Performances

At the APCM of September 2020 the Electoral Roll stood at:

24 Resident
45 Non Resident
Total 69

PCC Meeting Attendance

The PCC met 2 times since the last APCM. One was a physical meeting under social distancing conditions and the other one was by email. There was 100% attendance at both these meetings.

Review of Activities

The PCC remains committed to the Brighton Wagner Group of parishes as we continue to support each other's patronal festivals and joint celebrations in the name of the Wagner Cell of the Society of Our Lady of Walsingham and a biennial pilgrimage. The clergy continue to meet occasionally. It is noted that the Oberammergau Pilgrimage in now planned for June 2022 and the group is poised to organise a Walsingham Pilgrimage when the Shrine re-opens.

The momentum of the redevelopment of the church was lost due to the pandemic although various conversations were held between the Incumbent and Mr Field. The planned meeting with the Archdeacon, the Church Wardens, the Incumbent, Mr Field and the Head Teacher, Mr Wingham, was postponed due to lockdown restrictions and is planned to take place after Easter to rekindle the project.

The close relationship between the worshipping community and that of St Martin's School continues to prosper even through the present situation. The Council appreciates the dedication of the Head Teacher and his staff and welcomes financial support afforded to the year 5 and year 6 residential trips to Walsingham and Sayers Croft respectively which this year were cancelled.

A new venture of a combined church and school toddler group began in January greatly assisted by Mr John Lewry, the Diocesan Children and Youth Worker, and Mrs Astrella Chapman, Deputy Head of the School. Sadly, as with many things, this had to be abandoned and will be revisited in September 2021.

The Council were deeply saddened by the death in post of Mr Martin Paine and were pleased to welcome Mr Daniel Whittington as Church Warden in Sepember.

The Council has continued to respond to the ever-challenging conditions, including furloughing the Hall Manager and Cleaner; re-employing the former as Hall Cleaner and the latter to clean the church.

We further welcomed such fund raising as could be organised and have constantly monitored the loss of income each month.

Whilst mourning the loss of four long-standing members of the community, the Council is grateful for gifts in their memory.

The Council is also grateful to those who have maintained the opening of the church when possible and to the website team for managing this invaluable means of communication particularly in times of lockdown.

The Council has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016. Safeguarding continues to be a high priority for the council who are informed of any new initiatives and the broadening scope of vulnerable adults. As required an SQP Committee was appointed and has completed level 1 before the end of 2018 and has been certificated. DBS records are kept up to date and a close check maintained for the ongoing training of the officers. The clergy, church wardens, safeguarding officer and 2 Sunday Club Leaders have undertaken levels 1 and 2 of the Safeguarding training. Canon Buxton has also undertaken the new leadership training.

The Council have followed the guidelines required by the legislation concerning the introduction of GDPR and continue to monitor this.

The Council continued to support whole-heartedly the work of the young people and their families. Those involved in the various aspects of this ministry are supported and greatly appreciated.

We continue to seek better community use for the church plant and regret the centralisation of the churches night shelter facility. Several planned concerts were cancelled due to the pandemic.

Mission Action Plan

Due to the awaited developments and the pandemic there was no formal review of the Mission Action Plan in 2020. It is hoped to undertake this review in 2021 once Covid restrictions are lifted.

Financial Review

Incoming and Outgoing Resources

The total receipts on general, unrestricted funds were £55,769 and are detailed in the Financial Report. The planned giving through envelopes and banker's orders showed a slight decrease but it was good to see the use of Gift Aid through the Parish Giving Scheme. Our total donations income including tax recovered showed a decrease which is mainly due to the pandemic but also includes no grants or legacies.

The 2020 Lent contributions towards the work of the Additional Curates Society will be added to those of 2021. We also joined with the School in support of the Fare Share food bank in the sum of £231.

Sharing the ministry costs of the Diocese of Chichester

The largest expenditure of the PCC was the sum of £41,142 paid to the Diocese for our share of all churches' Parish Ministry costs. We also expended £8206 for the church insurance which is now paid directly by the Parish.. The Parish Ministry Cost amount goes toward the housing, stipend and pension costs of the clergy and also a standard sum for diocesan central costs, clergy training and a contribution to national church funds. Whilst, this year we were pleased to increase our pledge by 2.5% on 2019, an increase is not possible for 2021.

Currently, the parish is meeting 56% of the costs allocated to this parish compared with 55.8% paid last year. It is also important to note that approximately 75% of the total paid relates directly to the clergy costs of this parish, the remainder being the shared costs of the Christian family throughout the whole Church of England, including assistance towards the upkeep of churches less able to manage than ourselves.

Staff Costs

Following the furloughing of the Hall Manager and Cleaner each have been re-employed under new contracts as hall and church cleaners and further details are provided in the notes of the accounts.

Trustee Payments and expenses

The PCC supported the clergy by paying Council Tax of £1466, water and environmental charges amounting to £263 for the vicarage plus other annual costs towards travel, hospitality, telephone, postage and broadband amounting to £1342

Repairs to the fabric of the church building

The following areas of work were undertaken by the PCC as the need arose.

- The PCC has continued to take greater care of Lewes Road outside space.
- We have applied to the DAC to make alterations to the internal entrance doors on the grounds of health and safety.

Reserves Policy

The Parochial Church Council kept careful control of its finances but looked upon the provision of its Central Board of Finance Accounts as their ultimate reserve.

Restricted Funds have to be applied to their appropriate areas.

It is our policy to invest as much of our funds in the CBF Church of England Deposit Fund as is practical.

Principal Funding Sources

The principal funding sources of St Martin with St Wilfrid and St Alban remain our stewardship income and the income from the properties we hold along with the investments and bequests of which we are the trustees.

Investments continue in line with current market trends and the properties have been valued at their insurance value.

Trevor C Buxton.

The Reverend Canon Trevor Buxton SSC
Chairman
10th March 2021

PCC OF ST MARTIN, ST WILFRID AND ST ALBAN BRIGHTON

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	**TOTAL FUNDS 2020 £**	TOTAL FUNDS 2019 £
Income and endowments from:							
Donations and legacies	2a	17,482	1,020			**18,502**	21,151
Other trading activities	2b	37,701	31,176			**68,877**	83,524
Investments	2c	279		419		**698**	2,236
Other income	2d	307		635		**942**	536
Total income and endowments		55,769	32,196	1,054	-	**89,019**	107,447
Expenditure on:							
Raising funds	3a						110
Charitable activities	3b	40,501	32,055	2,261		**74,817**	78,668
Other expenditure	3c	17,040	6,031	916		**23,987**	33,552
Total expenditure		57,541	38,086	3,177	-	**98,804**	112,330
Net income/(net expenditure)		(1,772)	(5,890)	(2,123)		**(9,785)**	(4,883)
Transfers between funds		(3,152)	3,152			**-**	-
Extraordinary item	5					**-**	(605,313)
Gains/(losses) on revaluation of:							
Fixed assets	6		79,703			**79,703**	135,594
Investment assets	7				1,061	**1,061**	1,837
Net movement in funds		(4,924)	76,965	(2,123)	1,061	**70,979**	(472,765)
Total funds brought forward		13,251	2,610,140	139,185	22,943	**2,785,519**	3,258,284
Total funds carried forward		8,327	2,687,105	137,062	24,004	**2,856,498**	2,785,519

PCC OF ST MARTIN, ST WILFRID AND ST ALBAN BRIGHTON

BALANCE SHEET AT 31 DECEMBER 2020

	Notes		2020 £	2019 £
Fixed assets				
Investments	6a		**13,686**	12,625
Tangible fixed assets	6b		**2,667,175**	2,587,472
Total fixed assets			**2,680,861**	2,600,097
Current assets				
Debtors	8	**13,466**		13,819
Short term deposits		**155,853**		163,933
Cash at bank and in hand		**8,640**		11,101
		177,959		188,853
Current Liabilities				
Creditors - amounts falling due in one year	9	**2,322**		3,431
		2,322		3,431
Net current assets			**175,637**	185,422
NET ASSETS			**2,856,498**	2,785,519
Funds				
Endowment funds	10		**24,004**	22,943
Restricted funds	10		**137,062**	139,185
Designated Funds	10		**2,687,105**	2,610,140
Unrestricted funds	10		**8,327**	13,251
			2,856,498	2,785,519

Approved by the Parochial Church Council on 10 March 2021 and signed on its behalf

Trevor Buxton.

The Reverend Canon Trevor Buxton
Chairman

The accompanying notes form a part of this financial report.

PCC OF ST MARTIN, ST WILFRID AND ST ALBAN BRIGHTON

NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

1. Accounting policies

a Accounting convention

The financial statements have been prepared under the Church Accounting Regulations 2006 in accordance with applicable accounting standards and the current (2015) Statement Of Recommended Practice, Accounting and Reporting by Charities SORP (FRS 102).

The financial statements have been prepared under the historical cost convention as modified by the inclusion of investments at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those which are informal gatherings of church members.

b Funds accounting

Funds held by the PCC are:

Unrestricted funds - general funds which can be used for PCC ordinary purposes.

Designated funds - monies set aside by the PCC out of unrestricted funds for specific future purposes or projects.

Restricted funds - a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest; b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance on that fund.

Endowment funds - funds, the capital of which must be maintained; only income arising from the investment of the endowment may be used, either as restricted or unrestricted funds, depending on the purpose set out in the terms of the original endowment.

c Income and endowments

All income and endowments are accounted for without deduction for any costs of receivability, are recognised when there is evidence of entitlement, receipt is probable, and the amount can be measured reliably.

Donations and legacies
Collections are recognised when received.
Planned giving receivable is recognised when due.
Income tax recoverable is recognised when the income to which it is attached is recognised.
Grants and legacies are recognised when the PCC is legally entitled to the amount due.

Other trading activities
Income from trading is recognised when received.

Income from investments
Dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue.

All other income
All other income is recognised when it is receivable.

Gains and losses on investments
Realised gains are recognised when the investments are sold
Unrealised gains and losses are accounted for on revaluation on 31 December.

d Expenditure

Expenditure is accounted for on an accruals basis and accounted for gross.

Charitable activities

The diocesan parish contribution is accounted for on an annual basis, reflecting the commitment made by the PCC to Brighton Deanery. Any parish contribution unpaid at 31 December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the balance sheet.

e Fixed Assets

Tangible fixed assets

Consecrated and beneficed property of any kind is excluded from the accounts by s.10(2) of the Charities Act 2011.

Moveable church furnishing held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected but are not included in the financial statements. For other property acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements.

All expenditure on consecrated or beneficed buildings and individual items costing under £1000 are written off in the year they were incurred.

Depreciation

Depreciation is calculated to write down the cost of tangible fixed assets over their expected lives. The rate applicable is 25% (straight line).

Investments

Investments are stated at market value at the balance sheet date.

f Current Assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.

Short-term deposits are held with the CBF Church of England Funds.

NOTES TO THE FINANCIAL REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2020

2 Analysis of income and endowments

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	**TOTAL FUNDS 2020 £**	TOTAL FUNDS 2019 £
a Income from donations and legacies						
Planned giving	11,347				**11,347**	12,859
Collections at all services	953				**953**	2,868
Sundry donations and appeals	323				**323**	1,830
Income tax recoverable under Gift Aid	4,166				**4,166**	3,594
Grants and legacies	693	1,020			**1,713**	-
	17,482	1,020	-	-	**18,502**	21,151
b Income from other trading activities						
Fund raising	2,012				**2,012**	4,325
Hall lettings - Wagner (St Martin's)	4,265				**4,265**	14,620
Hall lettings - Rally	14,509				**14,509**	11,390
Hall lettings - St Wilfrid		31,176			**31,176**	41,300
Hall lettings - St Richard					**-**	5,567
Church hire					**-**	3,718
Rent - 6 Edinburgh Road	15,770				**15,770**	2,076
Toddler Group	163				**163**	-
Fees	953				**953**	356
Breakfasts/coffee	29				**29**	172
	37,701	31,176	-	-	**68,877**	83,524
c Investment income						
Dividends and interest	279		419		**698**	2,236
	279	-	419	-	**698**	2,236
d Other income						
Other income	307		635		**942**	536
	307	-	635	-	**942**	536
Total income	55,769	32,196	1,054	-	**89,019**	107,447

NOTES TO THE FINANCIAL REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2020

3 Analysis of expenditure

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	**TOTAL FUNDS 2020 £**	TOTAL FUNDS 2019 £
a Expenditure on raising funds						
Bookstall and events					-	110
	-	-	-	-	-	110
Missionary and charitable giving					-	-
Vicar's discretionary fund	568				**568**	146
Ministry costs:						
Diocesan parish contribution	11,142	30,000			**41,142**	40,138
Clergy costs - vicar	3,065				**3,065**	3,448
Clergy costs - assistant priest	204				**204**	896
Church heat, light & water	3,853				**3,853**	8,818
Church repairs and maintenance	3,505		731		**4,236**	2,990
Major project works			420		**420**	-
Sanctuary and upkeep of services	1,506	2,055	386		**3,947**	1,835
Organist	700				**700**	3,290
Music	286				**286**	279
Parish office & administration	2,332				**2,332**	2,807
Publicity/advertising					-	549
Property insurance	12,651				**12,651**	12,081
Sunday school/children & youth work	163		724		**887**	1,016
Toddler group	173				**173**	10
Independent examiner's fees	353				**353**	365
	40,501	32,055	2,261	-	**74,817**	78,668
c Other expenditure						
Hall running - Wagner (St Martin's)	7,409				**7,409**	9,337
Hall running - Rally	1,865				**1,865**	139
Hall running - St Wilfrid		6,031			**6,031**	6,681
Hall running - St Richard					-	8,509
6 Edinburgh Road	6,899				**6,899**	7,324
Sundry	867		916		**1,783**	1,562
	17,040	6,031	916	-	**23,987**	33,552
Total expenditure	57,541	38,086	3,177	-	**98,804**	112,330

NOTES TO THE FINANCIAL REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2020

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	**Total Funds 2020 £**	Total Funds 2019 £
4 Staff costs						
a Remuneration wages and salaries	2,257			-	**2,257**	7,010

During the year the PCC employed hall's caretakers and a hall's letting secretary. Occasional organists were engaged on a self-employed basis.

b Payments to PCC members
The parochial clergy are reimbursed expenses incurred in the performance of their duty as parish priest.

5 Extraordinary item
On 1 January 2020 a Pastoral Scheme was issued wherby the former parish of St Richard Hollindean was transferred to St Matthias Brighton PCC. It was agreed that St Martin PCC would continue to operate St Richard's hall until 31 March 2020. The only asset being transferred as part of the Scheme was St Richard's Hall at zero value. This asset has therefore been written off.

6 Fixed assets

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	**Total Funds 2020 £**	Total Funds 2019 £
a Investments						
Market value 1 January				12,625	**12,625**	10,788
Net gains/(losses) on revaluation				1,061	**1,061**	1,837
Market value 31 December	**-**	**-**	**-**	**13,686**	**13,686**	12,625

b Tangible fixed assets	**Freehold Land & Buildings £**
Cost or valuation	
Market value 1 January	**2,587,472**
Net gains/(losses) on revaluation	**79,703**
Market value 31 December	**2,667,175**

Properties include Wagner Hall, St Wilfrid's Hall, Rally Hall and 6 Edingburgh Road

7 Analysis of net assets by fund

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	**Total Funds 2020 £**	Total Funds 2019 £
Investment fixed assets				13,686	**13,686**	12,625
Tangible fixed assets		2,667,175			**2,667,175**	2,587,472
Current assets	10,267	20,312	137,062	10,318	**177,959**	188,853
Current liabilities	(1,940)	(382)			**(2,322)**	(3,431)
	8,327	**2,687,105**	**137,062**	**24,004**	**2,856,498**	2,785,519

NOTES TO THE FINANCIAL REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2020

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	**Total Funds 2020 £**	Total Funds 2019 £
8 Debtors						
HMRC re income tax recoverable	2,586				**2,586**	2,033
Refurbishment of 6 Edinburgh Road			4,370		**4,370**	5,000
Trade debtors	1,584	4,926			**6,510**	6,786
	4,170	**4,926**	**4,370**	-	**13,466**	13,819
9 Creditors: amounts falling due within one year						
Accruals	1,715	382			**2,097**	3,255
Other creditors	225				**225**	176
	1,940	**382**	-	-	**2,322**	3,431

10 Statement of funds	Bal b/fwd 1 Jan 2020 £	Income £	Expenditure £	Other gains and (losses) £	Transfers £	**Bal c/fwd 31 Dec 2020 £**
Unrestricted Fund						
General fund	13,251	55,769	57,541		(3,152)	**8,327**
	13,251	55,769	57,541	- -	3,152	**8,327**
Designated Funds						
Property fund	2,587,472			79,703		**2,667,175**
St Wilfrid's Hall	22,668	31,176	36,031			**17,813**
In Memorium	-	1,020	2,055		3,152	**2,117**
	2,610,140	32,196	38,086	79,703	3,152	**2,687,105**
Restricted Funds						
Children	421					**421**
New Wagner memorial	105,700	1,054	2,372			**104,382**
Fabric	31,642		420			**31,222**
In Memorium	385		385			**-**
Vicarage improvement	1,037					**1,037**
	139,185	1,054	3,177	-		**137,062**
Endowment Funds						
Wagner stipend	8,492			584		**9,076**
St Alban stipend	4,133			477		**4,610**
19 Gladstone Terrace	10,318					**10,318**
	22,943	-	-	1,061		**24,004**
Total funds	2,785,519	89,019	98,804	80,764	-	**2,856,498**

NOTES TO THE FINANCIAL REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2020

10 Statement of funds (continued)

Unrestricted fund - assets held by the PCC for carrying out it's general activities.

Designated funds - funds the PCC has set aside for specific sundry purposes falling within it's normal activities.

Children - A grant was received from Community Blessed Virgin Mary to pay towards children's activities.

New Wagner Memorial - Income from the property 37A Lewes Road according to the Trust may be used for the benefit of the parishioners. The fund originated from a gift of land left to the parish in the early 20th Century.

Fabric - For substantial repair of the church building. Some funds designated for particular use, e.g. liturgical West end. The fund originated with proceeds from War Damage and has been added to through bequests and gifts.

In Memorium - donations given in memory of a loved one which cannot be used for general purposes.

Vicarage improvement - realisation of Turner endowment fund.

Wagner Stipend - Income paid direct to the Diocese and goes towards Incumbent's stipend. The source of this fund is unknown.

St Alban stipend - Transferred from former separate Parish of St Alban. The source of this fund is unknown.

19 Gladstone Terrace - For ecclesiastical purposes. The fund arose from the sale of 19 Gladstone Terrace (the "Sisters' house") which originally came from the Towner bequest.

Independent examiner's report to the PCC of St Martin, St Wilfrid and St Alban Brighton

This is my report to the Parochial Church Council of the Ecclesiastical Parish (PCC) of St Martin, St Wilfrid and St Alban Brighton on the financial report for the year ended 31 December 2020 set out on pages 7 to 15.

Respective responsibilities of the PCC and the examiner

The PCC members are responsible for the preparation of the financial reports. The PCC members consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility:

1. to examine the accounts under section 145 of the Charities Act,
2. to follow the procedures laid down in the General Directions given by the Charity Commissioner under section 145(5)(b) of the Charities Act, and
3. to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with general Directions given by the Charity Commission. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes considering any unusual items or disclosures in the accounts, and seeking explanations from you, as trustees, concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements
   - to keep accounting records in accordance with section 130 of the Charities Act; and
   - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

   have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed.....

Mike Jackson ACMA CGMA

10 March 2021

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Holland Road
Hove
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