

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

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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 <i>Chairman</i>
Wardens	-	Mr M Paine (Died May 2020) Mrs A Way Mr D Whittington (from September 2020)
Representative on the Deanery Synod	-	Mrs Clare Phelan (<i>also Safeguarding Officer until September 2020</i>) Mr B Lawrence (<i>also Vice Chairman of the PCC</i>)
Elected Members	-	Mrs B Burchell (<i>Treasurer</i>) Mrs R Charles Mrs J Hollingdale (<i>Deputy Church Warden</i>) Mr T Hollingdale Mrs L Manley (<i>Safeguarding Officer from September 2020</i>) Mrs H Martin Mrs M Powell Mrs C Wellard (<i>Deputy Safeguarding Officer from September 2020</i>) 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 September.

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 not 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 P 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.

PCC OF ST MARTIN, ST WILFRID AND ST ALBAN BRIGHTON

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

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.

PCC OF ST MARTIN, ST WILFRID AND ST ALBAN BRIGHTON

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

PCC OF ST MARTIN, ST WILFRID AND ST ALBAN BRIGHTON

**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

PCC OF ST MARTIN, ST WILFRID AND ST ALBAN BRIGHTON

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 whereby 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 £
	-	-	-	12,625	12,625	10,788
				1,061	1,061	1,837
				13,686	13,686	12,625

a Investments

Market value 1 January

Net gains/(losses) on revaluation

Market value 31 December

b Tangible fixed assets

Freehold Land & Buildings £	2,587,472
	79,703
	<u>2,667,175</u>

Cost or valuation

Market value 1 January

Net gains/(losses) on revaluation

Market value 31 December

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						
Tangible fixed assets		2,667,175		13,686	13,686	12,625
Current assets	10,267	20,312	137,062	10,318	2,667,175	2,587,472
Current liabilities	(1,940)	(382)			177,959	188,853
	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

**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	1,584	4,926	4,370		4,370	5,000
Trade debtors	4,170	4,926	4,370	-	13,466	6,786
						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
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PCC OF ST MARTIN, ST WILFRID AND ST ALBAN BRIGHTON

**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 its general activities.

Designated funds - funds the PCC has set aside for specific sundry purposes falling within its 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 Townner 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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