

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

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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
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 <i>Chairman</i>
Wardens	-	Mrs A Way Mr D Whittington
Representative on the Deanery Synod	-	Mrs Clare Phelan Mr B Lawrence (<i>also Vice Chairman of the PCC</i>) Mr Bradley Cox
Elected Members	-	Mrs B Burchell (<i>Treasurer</i>) Mrs R Charles Mrs J Hollingdale (<i>Deputy Church Warden/Safeguarding Officer</i>) 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.



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

Trevor 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.

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

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.

PCC OF ST MARTIN, ST WILFRID AND ST ALBAN BRIGHTON

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

PCC OF ST MARTIN, ST WILFRID AND ST ALBAN BRIGHTON

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

PCC OF ST MARTIN, ST WILFRID AND ST ALBAN BRIGHTON

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 £
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

Cost or valuation

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

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)
	<u>2,585</u>	<u>4,620,470</u>	<u>132,846</u>	<u>25,764</u>	<u>4,781,665</u>	<u>4,678,467</u>

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
	<u>10,136</u>	<u>7,919</u>	<u>1,146</u>	<u>-</u>	<u>19,201</u>	<u>20,215</u>

PCC OF ST MARTIN, ST WILFRID AND ST ALBAN BRIGHTON

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 equipment	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 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.

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.

PCC OF ST MARTIN, ST WILFRID AND ST ALBAN BRIGHTON

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

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 Acthave 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