

**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 31<sup>st</sup> December 2025**

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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  
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 <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 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 6<sup>th</sup> 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 150<sup>th</sup> 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 £10,000 in the general unrestricted funds.

### **Incoming and Outgoing Resources**

The total receipts on general, unrestricted funds were £114,233 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  
28<sup>th</sup> 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 £
<b>Income and endowments from:</b>							
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
<b>Total income and endowments</b>		<b>68,994</b>	<b>44,499</b>	<b>4,136</b>	<b>-</b>	<b>117,629</b>	<b>125,693</b>
<b>Expenditure on:</b>							
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
<b>Total expenditure</b>		<b>70,606</b>	<b>61,190</b>	<b>12,767</b>	<b>-</b>	<b>144,563</b>	<b>119,506</b>
<b>Net income/(net expenditure)</b>		<b>(1,612)</b>	<b>(16,691)</b>	<b>(8,631)</b>		<b>(26,934)</b>	<b>6,187</b>
<b>Transfers between funds</b>	<b>9</b>					<b>-</b>	<b>-</b>
<b>Gains/(losses) on revaluation of:</b>							
Fixed assets	5		(562,383)			(562,383)	96,665
Investment assets	5			(618)		(618)	346
<b>Net movement in funds</b>		<b>(1,612)</b>	<b>(579,074)</b>	<b>(8,631)</b>	<b>(618)</b>	<b>(589,935)</b>	<b>103,198</b>
Total funds brought forward		2,585	4,620,470	132,846	25,764	4,781,665	4,678,467
<b>Total funds carried forward</b>		<b>973</b>	<b>4,041,396</b>	<b>124,215</b>	<b>25,146</b>	<b>4,191,730</b>	<b>4,781,665</b>



**PCC OF ST MARTIN, ST WILFRID AND ST ALBAN BRIGHTON**

**BALANCE SHEET AT 31 DECEMBER 2025**

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

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.

**PCC OF ST MARTIN, ST WILFRID AND ST ALBAN BRIGHTON**

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

**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 2025**

**2 Analysis of income and endowments**

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2025 £	TOTAL FUNDS 2024 £
<b>a Income from donations and legacies</b>						
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>b Income from other trading activities</b>						
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
<b>c Investment income</b>						
Dividends and interest	25,212		4,136		29,348	35,280
	25,212	-	4,136	-	29,348	35,280
<b>d Other income</b>						
Other income	551				551	457
	551	-	-	-	551	457
<b>Total income</b>	68,994	44,499	4,136	-	117,629	125,693

**PCC OF ST MARTIN, ST WILFRID AND ST ALBAN BRIGHTON**

**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 £
<b>a Expenditure on raising funds</b>						
Fundraising expenses	104	1,040			1,144	76
	104	1,040	-	-	1,144	76
<b>b Expenditure on charitable activities</b>						
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		2,220		20,517	19,831
Youth ministry	346				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
<b>c Other expenditure</b>						
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
<b>Total expenditure</b>	70,606	61,190	12,767	-	144,563	119,506

**PCC OF ST MARTIN, ST WILFRID AND ST ALBAN BRIGHTON**

**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 £
<b>4 Staff costs</b>						
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 £
<b>a Investments</b>						
Market value 1 January				15,446	15,446	15,100
Net gains/(losses) on revaluation				(618)	(618)	346
<b>Market value 31 December</b>	-	-	-	<b>14,828</b>	<b>14,828</b>	<b>15,446</b>

**b Tangible fixed assets**

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

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						
Tangible fixed assets		3,482,416		14,828	14,828	15,446
Current assets	4,478	558,980	124,215	10,318	3,482,416	4,044,799
Current liabilities	(3,505)				697,991	723,514
	<b>973</b>	<b>4,041,396</b>	<b>124,215</b>	<b>25,146</b>	<b>4,191,730</b>	<b>4,781,665</b>

**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
	<b>8,677</b>	<b>6,499</b>	<b>976</b>	<b>-</b>	<b>16,152</b>	<b>19,201</b>

**PCC OF ST MARTIN, ST WILFRID AND ST ALBAN BRIGHTON**

**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 £
<b>8 Creditors: amounts falling due within one year</b>						
Accruals	3,368				3,368	1,957
Other creditors	137				137	137
	<b>3,505</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,505</b>	<b>2,094</b>

	Bal b/fwd 1 Jan 2025 £	Income £	Expenditure £	Other gains and (losses) £	Transfers £	Bal c/fwd 31 Dec 2025 £
<b>9 Statement of funds</b>						
<b>Unrestricted Fund</b>						
General fund	2,585	68,994	70,606			973
	<b>2,585</b>	<b>68,994</b>	<b>70,606</b>	<b>-</b>	<b>-</b>	<b>973</b>
<b>Designated Funds</b>						
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
	<b>4,620,470</b>	<b>44,499</b>	<b>61,190</b>	<b>(562,383)</b>		<b>4,041,396</b>
<b>Restricted Funds</b>						
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
	<b>132,846</b>	<b>4,136</b>	<b>12,767</b>	<b>-</b>	<b>-</b>	<b>124,215</b>
<b>Endowment Funds</b>						
Wagner stipend	10,243			(409)		9,834
St Alban stipend	5,203			(209)		4,994
19 Gladstone Terrace	10,318					10,318
	<b>25,764</b>	<b>-</b>	<b>-</b>	<b>(618)</b>	<b>-</b>	<b>25,146</b>
<b>Total funds</b>	<b>4,781,665</b>	<b>117,629</b>	<b>144,563</b>	<b>(563,001)</b>	<b>-</b>	<b>4,191,730</b>

**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.

**PCC OF ST MARTIN, ST WILFRID AND ST ALBAN BRIGHTON**

**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 Shrine 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 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 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