



St Matthias Church
360c Ditchling Road
Brighton
East Sussex
BN1 6JG

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF ST MATTHIAS, BRIGHTON**

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF ST MATTHIAS, BRIGHTON
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees	Thomas Holbird (Chairman and Vicar) Helena Lomas Douglas Gardner Ann Taylor Christopher Lomas Laura Batten Rebecca McDonald- Balfour David Jones (Secretary) David Jonnes Sue Adams Susan Middleton Timothy Palmer-Fry Caroline Palmer-Fry Paul Shepherd
Charity number	1185491
Principal Address	St Matthias Church Office 360c Ditchling Road Brighton BN1 6JG
Independent Examiner	TC Group The Courtyard Shoreham Road Upper Beeding Steyning West Sussex BN44 3TN
Bankers	HSBC Bank plc 1 Kings Parade Ditchling Road Brighton BN1 6JT

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF ST MATTHIAS, BRIGHTON**
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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST MATTHIAS, BRIGHTON

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report and accounts for the year ended 31 December 2020.

The accounts comply with the Charities Act 2011, the charity's Trust Deed and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015).

Status

The PCC is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC is registered with the Charity Commission. Our Charity Commission number is 1185491.

These are our second accounts as a registered charity and cover the year to 31 December 2020.

The PCC members who served during the year were:

Thomas Holbird (Chairman and Vicar)
Penelope Buller – resigned in October 2020
Helena Lomas
Douglas Gardner
Ann Taylor
Christopher Lomas
Laura Batten
Rebecca McDonald- Balfour
David Jones (Secretary)
David Jonnes
Sue Adams
Susan Middleton
Timothy Palmer-Fry
Caroline Palmer-Fry
Paul Shepherd – appointed in October 2020

All staff undergo a formal recruiting and selection process, followed by an induction period that includes any training considered necessary to effectively perform their role. Volunteers and trustees' follow the recruitment and selection process in line with our Safer Recruitment Safeguarding policy and they receive necessary induction and training for their specific roles

Aims and Organisation

The aim of the PCC is the promotion in the Ecclesiastical parish the whole mission of the church.

Overview of Church Activities

2020 was a challenging year for St Matthias. When the COVID-19 pandemic led to the national lockdown in March we had to instantly change how we operated as a church. Church services and events went online as people joined from their own homes. This report gives a summary of our activities as a church throughout 2020.

Sunday Services

From March we launched two online services so that people could continue to worship and access talks without coming to the church building. We needed to quickly learn how to produce high quality film content. A great amount of creativity went into producing these services. A fun-packed Kids Online service aimed at young children enabled families to enjoy church from their homes. St Matthias Online was an adult focussed service which included pre-filmed music, bible readings, creative prayer, and talks.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST MATTHIAS, BRIGHTON

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020



In addition to the online services we also produced a weekly Service of Prayer which was sent out by post and email along with the 9 o'clock news. This was a good way of keeping the 9am Congregation in touch.

From September we were able to reopen our 9am and 11am Services in line with Government and Church of England guidelines regarding the wearing of masks, social distancing, and without congregational singing.



Alpha

We ran two Alpha courses in 2020 in which we welcomed 12 guests. One of these courses was Alpha Online which has many advantages over in-person Alpha and works very well.

Groups

In 2020 we launched 3 new groups in addition to the 4 existing ones, all meeting on Zoom. Our groups became an essential way of keeping people connected. They enabled a network of pastoral care and became the ideal place for people to go deeper in faith through bible study, discussion and prayer.



THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST MATTHIAS, BRIGHTON

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Events

Our last community event before lockdown restrictions was a School Disco. It was a great success and we raised £500 for local schools.



Once in-person gatherings were not possible we reverted to running online events in order to keep people connected during a period of isolation. We hosted a pub quiz, a weekly Tots and Toddlers song time, Easter Services, Kingdom Come worship and prayer nights, Dadventure challenges and even Focus (our church weekend away) Online. We also launched a new Justice Team, convened to help respond to issues of social injustice.



Christmas

Christmas 2020 was a great success at St Matthias. We were able to run services such as our Carols by Candlelight, Christmas Eve Nativity and Christmas Day Services in the building as well as online. Instead of Beer and Carols we hosted the Christmas Bus. We drove around the community in an open top double decker bus with a live band on the top playing Christmas music. Through this initiative we were able to bring some fun Christmas vibes to our community, especially those who have been isolated.



THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST MATTHIAS, BRIGHTON

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020



Staff

We were able to benefit from the Government furlough scheme by furloughing two members of staff. We were extremely thankful for the work three members of staff who have moved on from their roles in 2020: our office administrator Charly Wood, our Kids Church Pastor Sarah Auld, and Jake Stimson, our worship pastor. Millie Avarad joined the team in September taking up the Kids Church Pastor role and Tom Lomax joined the team as Worship Pastor in November. Toby Lancaster who is a St Mellitus ordinand joined the team in September for the final year of his ordination training. Hannah Rothwell joined the team becoming St Matthias' first Leadership Development Year intern in September. In November Flo Sparham joined the team as Foodbank Manager.

Risk Assessments

All events and activities are Risk Assessed, and the PCC is confident that it has reacted appropriately to the risks it encounters. Financial Risk is minimised by robust accounting procedures, and strict procedures for the counting and receipt of monies. We are thankful to our book-keeper Jo Aldridge, and to Helen James for providing extensive support to our finance team.

Fire protection is well maintained and all those who run events are Fire Marshall trained. Our Head of Operations regularly review the premises for other Health and Safety issues and take appropriate remedial action.

Children and Vulnerable Adults Protection and Safeguarding

The Priest-in-Charge is DBS checked, as are all of our Kids Church Team. The Priest-in-Charge and Kids Church Team have received training on Safeguarding and Safer Recruitment. We have fully complied with the Diocesan Safeguarding measures for children and vulnerable adults including the Simple Quality Protects process. All outside groups that use the premises and involve children must adhere to our Safeguarding Policy.

The PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016, in relation to having due regard to House of Bishops' guidance on safeguarding children and vulnerable adults.

Financial Review

Total income for the year was £204,829. Expenditure was £179,799. This resulted in a balance of £25,030 - which offset the deficit at the end of the previous year of £24,466. £89,695 has been carried forward to 2021, of which £1,684 is restricted funding.

Reserves Policy

The charity's reserves policy is to hold positive free reserves and a minimum cash balance totalling at least 3 month's staff costs in order to ensure the charity is able to meet its ongoing operational needs. The charity held free reserves of £54,599 at the period end. The charity was therefore operating within their reserves policy at the period end.

Public Benefit

In shaping our objectives and planning our activities for the year, the trustees have given consideration to the duties set out in section 17(5) of the Charities Act 2011 to have due regard to public benefit and to the Charity Commission Guidance on public benefit. In particular, the trustees have considered how the planned activities will contribute to overall aims and objectives that they have set.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST MATTHIAS, BRIGHTON

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Trustees' responsibilities in relation to the accounts

The trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the board on ...22 April 2021.....

On behalf of the board of trustees



Thomas Holbird
Chairman

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF ST MATTHIAS, BRIGHTON
INDEPENDENT EXAMINER'S REPORT**

**TO THE TRUSTEES OF THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF ST MATTHIAS, BRIGHTON**

I report to the charity trustees on my examination of the accounts of the above charity for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

TC Group

Mark Cummins FCCA FCIE

On behalf of TC Group

Office: Steyning, West Sussex

Dated: 28 April 2021

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF ST MATTHIAS, BRIGHTON**
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

		Unrestricted funds	Restricted funds	2020	2019
	Note	£	£	£	£
Income from:					
Donations	3	143,175	2,100	145,275	98,028
Other trading activities	4	26,078	33,391	59,469	75,880
Investment income	5	85	-	85	150
Total income		169,338	35,491	204,829	174,058
Expenditure on:					
Charitable activities		139,592	40,207	179,799	198,524
Total expenditure	6	139,592	40,207	179,799	198,524
Net income/(expenditure) and net movement in funds for the year		29,746	(4,716)	25,030	(24,466)
Reconciliation of funds					
Total funds brought forward		58,265	6,400	64,665	89,131
Total funds carried forward		88,011	1,684	89,695	64,665

The statement of financial activities includes all gains and losses recognised in the period. All income and expenditure derives from continuing activities.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF ST MATTHIAS, BRIGHTON
BALANCE SHEET**

AS AT 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
Fixed assets	11		33,412		35,982
Current assets					
Debtors	12	5,279		5,590	
Cash at bank and in hand		62,517		25,193	
		<u>67,796</u>		<u>30,783</u>	
Creditors: amounts falling due within one year	13	(11,513)		(2,100)	
Net current assets			56,283		28,683
Net assets			89,695		64,665
The funds of the charity:					
Restricted funds	14	1,684		6,400	
Unrestricted funds	15	88,011		58,265	
		<u>89,695</u>		<u>64,665</u>	

The accounts were approved by the Board on22 April 2021



**Thomas Holbird
Chairman**

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST MATTHIAS, BRIGHTON

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Legal status of charitable company

The Parochial Church Council of the Ecclesiastical Parish of St Matthias, Brighton is a charity. The charity's registered number and office address can be found on the Legal and Administrative Information page.

2 Accounting policies

2.1 Basis of preparation

The Parochial Church Council of the Ecclesiastical Parish of St Matthias, Brighton meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). There are no material uncertainties about The Parochial Church Council of the Ecclesiastical Parish of St Matthias, Brighton ability to continue as a going concern.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) and in accordance with Church Accounting Regulations 2006.

2.2 Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. This includes taking into account any known impact of the COVID-19 pandemic.

2.3 Income

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income, it is probable the income will be received and the amount can be quantified with reasonable accuracy.

Donations and other forms of voluntary income are recognised as income when receivable, except insofar as they are incapable of financial measurement.

Income from charitable activities comprises grants awarded for activities undertaken by the charity's project partners. Grants are credited to the Statement of Financial Activities in the year in which they are receivable unless a grant is subject to donor imposed conditions that specify the time period in which the expenditure of the resources can take place; in which case they are deferred.

2.4 Expenditure and basis of apportioning costs

Expenditure is accounted for on an accruals basis with the irrecoverable element of VAT included with the item to which it relates and has been classified under headings that aggregate all costs related to the category.

Charitable activities comprises all expenditure directly relating to the objectives of the charity.

Governance costs (included within Support costs) comprises all costs associated with constitutional and statutory requirements with which the charity must comply.

Depreciation relates to equipment depreciation, being written off over 15 years straight line.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF ST MATTHIAS, BRIGHTON**
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

2 Accounting Policies (continued)

2.5 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments. The trustees seek to use short term deposits to maximise the return on monies held at the bank and to manage cash flow.

2.7 Creditors and provisions

Creditors and provisions are recognised where the charity has present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

2.8 Fund Accounting

Unrestricted funds are to be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds are to be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2.9 Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised.

The trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements.

2.10 Cash flow statement

In accordance with Section 7 of FRS 102 the charity is claiming exemption from the requirement to prepare a cash flow statement on account of its size.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF ST MATTHIAS, BRIGHTON**

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

3 Income from donations

	Unrestricted funds	Restricted funds	Total 2020	Total 2019
	£	£	£	£
Planned giving	96,054	2,000	98,054	62,610
Collections	1,749	-	1,749	6,831
Appeals and donations	17,692	100	17,792	10,747
Foodbank	2,765	-	2,765	-
Gift Aid tax reclaimed	17,091	-	17,091	17,840
Furlough grants (CJRS)	7,824	-	7,824	-
Total income from donations	<u>143,175</u>	<u>2,100</u>	<u>145,275</u>	<u>98,028</u>

4 Income from other trading activities

	Unrestricted funds	Restricted funds	Total 2020	Total 2019
	£	£	£	£
SDF salaries	-	33,391	33,391	41,418
St Matthias hall revenue	2,986	-	2,986	10,396
St Richards hall revenue	4,777	-	4,777	9,384
Snooker club	2,640	-	2,640	3,317
Weddings and funerals	498	-	498	1,857
Other events	8,528	-	8,528	9,508
Capex SDF	6,649	-	6,649	-
Total income from other trading activities	<u>26,078</u>	<u>33,391</u>	<u>59,469</u>	<u>75,880</u>

5 Investment income

	Unrestricted funds	Restricted funds	Total 2020	Total 2019
	£	£	£	£
Interest receivable	<u>85</u>	<u>-</u>	<u>85</u>	<u>150</u>
Total investment income	<u>85</u>	<u>-</u>	<u>85</u>	<u>150</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF ST MATTHIAS, BRIGHTON
NOTES TO THE ACCOUNTS (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2020

6 Total expenditure

	Staff costs £	Depreciation costs £	Other costs £	Total 2020 £	Total 2019 £
Expenditure on charitable activities					
Activities undertaken directly	53,886	2,570	83,125	139,581	122,814
Support costs	3,030	-	37,188	40,218	75,710
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total charitable activities	56,916	2,570	120,313	179,799	198,524
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Analysis of support costs (including Governance costs)				Total	Total
				2020	2019
				£	£
General office and administration				38,118	73,610
Governance costs:					
Independent examiners fees				2,100	2,100
				<hr/>	<hr/>
				40,218	75,710
				<hr/>	<hr/>

Activities undertaken directly includes £51,317 (2019: £59,767) payable for Parish Ministry Costs (PMC)

7 Comparative Funds – Statement of Financial Activities for the year ended 31 December 2019

	Unrestricted funds £	Restricted funds £	Total 2019 £
<u>Income from:</u>			
Donations	91,628	6,400	98,028
Other trading activities	34,462	41,418	75,880
Investment income	150	-	150
	<hr/>	<hr/>	<hr/>
Total income	126,240	47,818	174,058
	<hr/>	<hr/>	<hr/>
<u>Expenditure on:</u>			
Charitable activities	157,106	41,418	198,524
	<hr/>	<hr/>	<hr/>
Total expenditure	157,106	41,418	198,524
	<hr/>	<hr/>	<hr/>
Net income/(expenditure)	(30,866)	6,400	(24,466)
Reconciliation of funds			
Total funds brought forward from previous unregistered position	89,131	-	89,131
	<hr/>	<hr/>	<hr/>
Fund balances carried forward	58,265	6,400	64,665
	<hr/>	<hr/>	<hr/>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF ST MATTHIAS, BRIGHTON**
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

8 Trustees

No members of the PCC received any remuneration directly from the charity in 2019 or 2020.

Helena Lomas received £2,893 (2019: £11,327) in a self-employed capacity.

Timothy Palmer-Fry is a director and shareholder of Caliper Projects Limited which invoiced the church £nil (2019: £17,756) in the year.

9 Employees

Number of employees

The average monthly number of employees during the period was 3 (2019: 3).

Employment costs	2020 £	2019 £
Wages and salaries including social security costs	56,916	45,990
	<hr/> 56,916 <hr/>	<hr/> 45,990 <hr/>

10 Taxation

As a charity, The Parochial Church Council of the Ecclesiastical Parish of St Matthias, Brighton is exempt from tax on income and gains to the extent that these are applied to its charitable objects.

11 Fixed Assets

These relate to equipment acquired prior to registration as a charity. The net book value at 1 January 2020 was £35,982 and depreciation of £2,750 was charged in the year.

12 Debtors	2020 £	2019 £
Gift Aid	5,279	4,069
Other debtors	-	1,521
	<hr/> 5,279 <hr/>	<hr/> 5,590 <hr/>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF ST MATTHIAS, BRIGHTON**
NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

13 Creditors: amounts falling due within one year	2020	2019
	£	£
Accruals and deferred income	2,100	2,100
Other creditors	9,413	-
	11,513	2,100

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held for specific purposes:

	Movement in funds			Balance at
	Balance at	Incoming	Resources	31
	1 January	resources	expended	December
	2020	£	£	2020
	£			£
Strategic development funding – towards salaries	-	33,391	(33,391)	-
Cafe funding	5,400	2,000	(6,816)	584
Elderly people projects	1,000	-	-	1,000
Night shelter	-	100	-	100
	6,400	35,491	(40,207)	1,684

15 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fund balances at 31 December 2020 are represented by:			
Fixed assets	33,412	-	33,412
Current assets	66,112	1,684	67,796
Creditors: amounts falling due within one year	(11,513)	-	(11,513)
	88,011	1,684	89,695
Fund balances at 31 December 2019 are represented by:			
Fixed assets	35,982	-	35,982
Current assets	24,383	6,400	30,783
Creditors: amounts falling due within one year	(2,100)	-	(2,100)
	58,265	6,400	64,665

16 Ultimate controlling party

The charity was under the control of the Trustees during the period under review.