

2024

St Paul's Church Annual Report and Accounts

The Ecclesiastical Parish of
St Paul, Brighton
in the Diocese of Chichester
Charity Registration Number 1206717

Trustees’ Annual Report and Financial Report

of

The Parochial Church Council of the Ecclesiastical Parish of

St Paul’s Church, Brighton

St Paul’s Church, West Street, Brighton, BN1 2RE

Charity Registration Number 1206717

For the year ended 31st December 2024

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Website: www.saintpaulschurch.org.uk

Incumbent
(until October 2024): Father Benjamin Eadon CMP
The Clergy House, Russell Place, Brighton, BN1 2RG

Independent examiner: Mr Mike Jackson
18 Rosemary Drive, Shoreham-by-Sea, BN43 6HT

Bankers: Charity Aid Foundation (CAF) Bank Ltd
25 Kings Hill Avenue, Kings Hill, West Malling,
Kent, ME19 4JQ

St Paul's Church, Brighton

Trustees' Annual Report for 2024

Our aims and purposes as a charity

St Paul's Parochial Church Council (PCC) has the responsibility of cooperating with the Vicar, Fr Benjamin Eadon (until October), in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of St Paul's Church.

What we planned to do to achieve our charitable objectives

When planning our activities for the year, the PCC considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on 'charities for the advancement of religion'.

The council has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016, fully recognising its duty to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults.

For 2024 we discussed and planned the following objectives and activities to fulfil our aims:

- Enabling as many people as possible to worship at our church
- Enabling as many people as possible to become part of our parish community
- Teaching, baptising and nurturing new and existing believers
- Maintaining an overview of worship throughout the parish
- Putting faith into practice, through prayer and scripture, music and sacrament
- Offering worship and prayer
- Promoting the gospel and assisting people from all walks of life to find life in Jesus Christ
- Providing pastoral care for people living in the parish
- Providing assistance to the poor and needy of the parish
- Giving in accordance with our charitable objectives
- Reaching out to the wider community
- Maintaining the fabric of the church as a place of worship and for the community to access.

What we achieved and how we affected beneficiaries' lives

Attendance at worship and private prayer

The church family welcomes visitors from within as well as outside the parish boundary. Visitors attend by personal choice and it is our great pleasure to welcome anyone from all walks of life to take part in the life of the church. We contend that voluntary attendance to worship the Lord Jesus Christ is a major demonstration of the public benefit of our activities.

Our regular pattern of public worship continues. We have seen an increase in attendance at our Sunday Mass and have been able to welcome a number of new people and seen an increase in the number of our 'worshipping community.' Being open for casual visitors when Mass is celebrated and at certain other times remains a significant part of our mission and the numbers of people visiting for private prayer remain steady. During 2024, we have relaunched a regular schedule of having the church open outside of Mass, now covering Wednesdays, Fridays and Saturdays.

St Paul's CofE Primary School continues to have an active link with the church and visits regularly (normally once a term) and the clergy continue to visit school regularly to lead collective worship and we look at ways to encourage the deepening of faith for all ages.

Lent and Easter was a busy time during which we had a Lent Course, weekly Stations of the Cross and the usual Holy Week liturgies.

In Advent, we once again ran a study course and weekly Exposition of the Blessed Sacrament. Christmas is a particularly special time of celebration, which includes the hosting of the Sussex Beacon Carol Concert when many people from the local community come together in the church.

Other significant liturgical events included our Patronal Festival in the summer and the Epiphany Carol Service at the start of the year. All were beautiful occasions and it was good to welcome so many people at them.

Teaching, baptising and nurturing new and existing believers

In 2024 the clergy took two funerals in church and one funeral at a crematorium.

A group of us went on pilgrimage to Walsingham as part of the Brighton & Hove Wagner Group, which was a valuable time of prayer and fellowship. It gave people the opportunity to learn more about living life as a Christian, to socialise, to get to know people at a deeper level, to share experiences and to spend leisure time and meals together.

Evangelism and outreach

Links with the church school continue to grow and flourish. Representation of church members on the governing body continues. The PCC remains committed to supporting the life of the school in any way we can. This has included involvement with preparing children for baptism and to be admitted to Communion.

We also host Safe Space and Street Pastors predominantly on Friday and Saturday nights. They work to support those who may struggle during a night out in Brighton.

Provision of the church building for people to enjoy

Our church continues to be appreciated by our parishioners, and many others, as a space where life events are celebrated with joy and thanksgiving. In 2024 improvements and maintenance work included continuing to remove pigeon guano from the tower, alongside making plans to clear the rest of the tower. Furthermore, roof repairs were carried out, the sound system was upgraded and more of the church's signage was renewed. In addition to worship, the church building is used for other occasions such as concerts, social events and community group meetings.

It is also important to us that the church is available for private prayer not just to the church family but to the wider visiting community. To this end, the church building is open regularly and visitors come in to pray, to light candles, to have a look around, and for peaceful respite.

Provision of pastoral care for people living in the parish

The clergy are responsible for visits to the sick and housebound and the Blessed Sacrament is regularly taken to those who are housebound and to people during stays in hospital.

Provision of tangible support to the poor and needy and charitable giving

In addition to our support of Safe Space and Street Pastors, we have had various collections (both financial and of donated items) to support various local charities. We continue to subsidise certain community groups to make use of the church and in some cases offer free use for charitable causes. Church members also give personal support to local charities and community initiatives through volunteering and donations.

Structure, governance and management of the charity

The Parochial Church Council (PCC) is registered with the Charity Commission as required by the Charities Act 2011. Its governing document is the Parochial Church Councils (Powers) Measure 1956.

The method of appointment of PCC members is set out in the Church Representation Rules. At St Paul’s the membership of the PCC consists of the incumbent, assistant licensed clergy, churchwardens, Deanery and General Synod representatives, and members elected by those members of the congregation who are on the electoral roll of the church. All those who attend our services / members of the congregation are encouraged to register on the electoral roll and stand for election to the PCC. The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the PCC are to be spent. New members receive initial training into the workings of the PCC. We try to ensure a balance of skills and experience where possible.

The full PCC met six times during the year to discuss relevant matters and make appropriate decisions, with one extraordinary meeting of the PCC being held.

During the year, the following served as members of the Parochial Church Council:

Ex Officio members

Vicar	Fr Benjamin Eadon (until October)	Chairman (until October)
Assistant Curate	Fr Thomas Cotterill	
Churchwardens	Victor de Giorgio (from April)	Vice Chairman (from May)
	Michael O’Brien (from April)	

Elected Members	Ruth Cowl	
	Mark Gourley	
	Cecilia Spencer (from April & until September)	
	Jane Richards	Secretary
	Tina Windham	Electoral Roll Officer (from May)
	Adrian Girvan (from April)	
	Susan Gale (from April)	
	Carolyn Elgar (from April)	
	Polly Pang (from April)	

Deanery Synod

John Burdett
Jeremy Dutton
Christine El-Shabba

In attendance at PCC meetings:

Rose McDermott (from May)	Treasurer (from May)
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2024 Financial Review

Income

Our total income for 2024 was £397,140 (£54,140 in 2023). The total receipts within the Unrestricted Fund amounted to £342,170 compared with £49,651 in the previous year, Restricted Fund receipts were £47,723 (£4,489 in 2023) and Designated Fund receipts were £7,247 (£0 in 2023). These are detailed in the Income and Endowments note 3 of the following accounts. Planned giving showed an increase to £15,913 compared with last year's £15,206. Other non-regular donations including collections at services and sundry donations and appeals came to £23,032 compared with £18,950 in 2023. We received grant income of £49,077 (£0 in 2023). Gift Aid tax rebates amounted to £6,926 (£4,004 in 2023). It is important for donors complete Gift Aid declarations if they pay sufficient income tax since the church benefits from an extra 25% of their gifts from HMRC (Charities). We received two legacies in the year amounting to £275,547 (£0 in 2023).

Our receipts from external hire of the church were £10,884 in 2024, an increase from £3,461 in 2023. Our income from various church events came to £1,001 during the year, falling back from £3,665 in 2023.

Expenditure

Outgoing costs came to £141,981 during the year, compared with £71,059 in 2023. The biggest cost in 2024 was for major works to the tower of £55,663 (£0 in 2022) and a new sound system £10,032. We paid our full agreed parish contribution figure of £12,000 in 2024 (£10,870 in 2023). This payment represents 29.5% of our full parish ministry cost, but the Diocese have indicated on more than one occasion that they prefer PCCs to commit to paying a realistic parish contribution, and pay that sum in full.

Other key outgoing costs were church running expenses of £14,433 for utilities, a significant reduction from the previous year (£22,660 in 2023), church insurance of £8,496 (£8,340 in 2023) and church maintenance of £10,850 (£10,905 in 2023), both in line with the previous year.

The surplus on our Unrestricted Fund increased by £252,761 in the year, from -£26,721 at the start of the year to £226,040 at the 31st December.

Moneys that we hold for specific purposes are maintained in various Restricted Funds totalling £179,600 at the 31st December. In addition, we hold £40,725 in Designated Funds. Details of the sums held in these funds are set out in Note 11 to the Financial Statements.

Reserves policy

It is PCC policy to maintain a balance on free reserves (net current assets) which equates to at least three months unrestricted payments.

It is our policy to keep approximately half of our cash funds in a Shawbrook deposit account, with the remainder in the current CAF account and various CBF Deposit funds. Capital from the sale of Russell Place and the Thomson Trust endowment are invested in CBF Church of England investment shares. The St Paul's Boys Home Trust fund shares are invested in CBF Church of England investment shares.

This Trustees' Annual Report was approved by the PCC and signed on their behalf by Victor de Giorgio, PCC Vice Chairman:



Date: 12th March 2025

PAROCHIAL CHURCH COUNCIL OF ST PAUL, BRIGHTON

SUMMARY OF FINANCIAL RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL FUNDS 2024 £	TOTAL FUNDS 2023 £
Income and endowments from:						
Donations and legacies	3a	322,775	-	47,720	370,495	42,647
Other trading activities	3b	14,622	-	-	14,622	9,216
Investments	3c	3,996	7,247	3	11,246	2,155
Other income	3d	777	-	-	777	122
Total received		342,170	7,247	47,723	397,140	54,140
Expenditure on:						
Raising funds	4a	1,039	-	1,826	2,865	4,552
Charitable activities	4b	88,031	1,343	49,268	138,642	66,309
Other expenditure	4c	339.00	-	135	474	198
Total paid		89,409	1,343	51,229	141,981	71,059
Net income/(net expenditure)		252,761	5,904	(3,506)	255,159	(16,919)
Transfers between funds					-	-
Net movement in funds		252,761	5,904	(3,506)	255,159	(16,919)
Bank and deposit accounts at 1 January 2024	5	(26,721)	34,821	183,106	191,206	173,304
Bank and deposit accounts at 31 December 2024		226,040	40,725	179,600	446,365	156,385

PAROCHIAL CHURCH COUNCIL OF ST PAUL, BRIGHTON

STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2024

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2024 £	TOTAL FUNDS 2023 £
Monetary assets							
Bank current accounts		219,006	40,725	98,016		357,747	70,500
CBF deposit accounts		7,034		64		7,098	6,741
Shawbrook deposit account				81,520		81,520	79,144
	R&P	226,040	40,725	179,600	-	446,365	156,385
Debtors							
HMRC - Gift Aid recoverable	6	1,740				1,740	1,907
Other debtors		3,044				3,044	387
		4,784	-	-	-	4,784	2,294
Investment assets at market value							
1,708 CBF Investment Fund shares	7				39,494	39,494	38,610
564 CBF Fixed Interest Fund shares	8				841	841	816
11,028 CBF Investment Fund shares	5		254,997			254,997	249,294
7,040.65 JP Morgan UK Equity Inc Fund B shares		3,098				3,098	3,389
		3,098	254,997	-	40,335	298,430	292,109
Investment assets at cost							
Liverpool Corporation 3½% Irredeemable Stock		998				998	998
		998	-	-	-	998	998
Total assets		234,920	295,722	179,600	40,335	750,577	451,786
Liabilities							
Utility bills		1,918				1,918	1,779
Other suppliers		1,794				1,794	376
Total liabilities		3,712	-	-	-	3,712	2,155

Approved by the Parochial Church Council on 12 March 2025 and signed on its behalf

Victor de Giorgio
Vice Chairman



The accompanying notes form a part of this financial report.

PAROCHIAL CHURCH COUNCIL OF ST PAUL, BRIGHTON

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

- 1 The financial statements of the PCC have been prepared in accordance with the Charities Act 2011 using the Receipts and Payments basis.
- 2 The following assets are recognised but not valued in the Statement of Assets and Liabilities: Moveable church furnishings held by the churchwardens on special trust for the PCC which require a faculty for disposal.
- 3 Analysis of total received

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL FUNDS 2024 £	TOTAL FUNDS 2023 £
3a Income from donations and legacies						
Planned giving		15,913			15,913	15,206
Collections at services		4,880			4,880	4,020
Gift Aid tax received		6,926			6,926	4,004
Grants		6,327		42,750	49,077	-
Gift Days					-	2,259
Sundry donations and appeals		13,182		4,970	18,152	17,158
Legacies		275,547			275,547	-
		322,775	-	47,720	370,495	42,647
3b Income from other trading activities						
Hire of church		10,884			10,884	3,461
Candles		2,058			2,058	959
Events		1,001			1,001	3,665
Fees		557			557	556
Bookstall		122			122	575
		14,622	-	-	14,622	9,216
3c Income from investments						
Interest from CBF Deposit Fund & Dividends		1,448	7,084	3	8,535	1,282
Other interest & dividends		2,548	163		2,711	873
		3,996	7,247	3.00	11,246	2,155
3d Other receipts						
Other income		777			777	122
		777	-	-	777	122
Total received		342,170	7,247	47,723	397,140	54,140

PAROCHIAL CHURCH COUNCIL OF ST PAUL, BRIGHTON

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

4 Analysis of total paid

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL FUNDS 2024 £	TOTAL FUNDS 2023 £
4a Expenditure on raising funds						
Events		607			607	2,207
Bookstall		432			432	211
Friends of St Paul				1,826	1,826	2,134
		1,039	-	1,826	2,865	4,552
4b Expenditure on charitable activities						
Candles					-	1,486
Missionary and charitable giving					-	4
Parish share to Diocese of Chichester	9	12,000			12,000	10,870
Other clergy costs		5,149			5,149	5,854
Church insurance		8,496			8,496	8,340
Church running expenses		14,433			14,433	22,660
Church maintenance		10,850			10,850	10,905
Major project		24,913		40,782	65,695	0
Upkeep of services		1,092			1,092	2,439
Music and organist				5,141	5,141	-
Flowers				345	345	432
Printing, stationery and administration		10,828	1,343	3,000	15,171	3,184
Independent examiner's fee		270			270	135
		88,031	1,343	49,268	138,642	66,309
4c Other expenditure		339		135	474	198
Total paid		89,409	1,343	51,229	141,981	71,059

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The designated fund balances brought forward of £34,821 (bank and deposit account) and £249,294 (CBF Investment fund shares) were not previously shown in the accounts. They relate to the St Paul's Boys Home Trust. The Diocese of Chichester having researched the trust documents deem that the monies should form part of the PCC unrestricted funds.

6 Gift Aid is recoverable on donations received up to the year end.

7 This investment arose from the Sale of Russell Place. The income is credited to the Diocesan stipends fund to assist with the payment of the incumbent's stipend.

8 The Thomson Trust is a permanent endowment whose origin and purpose is unknown.

9 The Parish share is a payment towards Clergy (stipend, housing, training) costs plus other diocesan and national church costs. This payment represents 29.5% of the full diocesan parish ministry costs.

10 As the legacies income of £275,547 is a one off event the PCC have decided not to change their accounting method to accruals accounts for just this one financial year.

PAROCHIAL CHURCH COUNCIL OF ST PAUL, BRIGHTON

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

11 Analysis of designated and restricted funds

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

Restricted funds represent income either from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest; or from donations and 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.

	Bal b/fwd 1 Jan 2024 £	Income £	Expenditure £	Transfers £	Bal c/fwd 31 Dec 2024 £
Designated funds					
St Paul's Boys Home Trust	34,821	7,247	1,343		40,725
Total monetary assets of designated funds	<u>34,821</u>	<u>7,247</u>	<u>1,343</u>	<u>-</u>	<u>40,725</u>
Restricted funds					
Administrator	-	3,000	3,000		-
Audrey Patterson Memorial	165,772		10,148		155,624
Director of music	25		25		-
Fabric	135	9,000	5,000		4,135
Flower	2,873	671	345		3,199
Friends of St Paul	4,723	4,164	1,826		7,061
Organ	8,029	3			8,032
Repairs to tower	-	30,750	30,750		-
Vestment	1,549				1,549
Vicar's discretionary fund	-	135	135		-
Total monetary assets of restricted funds	<u>183,106</u>	<u>47,723</u>	<u>51,229</u>	<u>-</u>	<u>179,600</u>

Independent examiner's report to the PCC of St Paul's Church, Brighton

This is my report to the Parochial Church Council of the Ecclesiastical Parish (PCC) of St Paul, Brighton on the annual report for the year ended 31 December 2024 set out on pages 6 to 10.

Respective responsibilities of the PCC and the examiner

The PCC members are responsible for the preparation of the annual 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

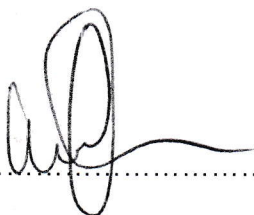
My examination was carried out in accordance with the General Directions given by the Charity Commission. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes considering any unusual items or disclosures 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

31 March 2025

18 Rosemary Drive
Shoreham-by-Sea
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