



**PAROCHIAL CHURCH COUNCIL OF  
BISHOP HANNINGTON MEMORIAL CHURCH, HOVE**

**ANNUAL REPORT AND  
FINANCIAL STATEMENTS OF THE  
PAROCHIAL CHURCH COUNCIL  
FOR THE YEAR ENDED  
31 DECEMBER 2021**

**REGISTERED CHARITY No 1130527**

**Bishop Hannington Memorial Church, Nevill Avenue, Hove, BN3 7NH**

**Incumbent:** The Revd Canon Philip Moon, 82 Holmes Avenue,  
Hove (retired 06.02.2022)

**Independent Examiner:** Independent Examiners, Unit 2, The  
Broadbridge Business Centre, Delling Lane,  
Bosham, West Sussex. PO18 8NF

**Bankers:** CAF Bank Ltd, West Malling, Kent  
Church of England Board of Finance  
Redwood Building Society  
Shawbrook Bank  
Skipton Building Society

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# **Parochial Church Council of Bishop Hannington Memorial Church Hove**

## **Report of the PCC for the year ended 31 December 2021**

### **(88<sup>th</sup> Annual Report)**

#### **Administrative information**

The Parish of Bishop Hannington Memorial Church comprises three congregations. It is part of the Diocese of Chichester within the Church of England.

Bishop Hannington Memorial Church is situated on the corner of Nevill Avenue and Holmes Avenues, Hove. All correspondence should be addressed to the The Wardens at the Church Office, Bishop Hannington Memorial Church, Nevill Avenue, Hove, BN3 7NH.

Holy Cross Church is situated on Tamworth Road, Hove. All correspondence should be addressed to the Minister, Rev Dave Howarth, at Holy Cross Church, 44 Shelley Road, Hove, BN3 5FQ.

Goldstone Church meets at Goldstone Primary School, Laburnham Avenue, Hove BN3 7JW. All correspondence should be addressed to the Minister, Simon James-Morse, at the office, 39 West Way, 39 West Way, Hove, BN3 8LS.

#### **Structure, Governance and Management**

##### **The Parochial Church Council (PCC)**

Bishop Hannington Memorial Church (BH) is the Parish Church for the Ecclesiastical Parish of Bishop Hannington Memorial Church in the City of Brighton and Hove. The Parochial Church Council (PCC) is a charity registered with the Charity Commission and has the registration number 1130527. The members of the PCC are its trustees. The PCC, which is the local representative body in the government of the Church of England, and its governing instrument is the PCC (Powers) Measure (1956) (as amended) and the Church Representation Rules. This report incorporates two other churches within the parish: Holy Cross and Goldstone.

The Vicar, Assistant Clergy, Churchwardens, Holy Cross Wardens and members of the Deanery, Diocesan, or General Synods are ex officio members. Other members are elected or appointed in accordance with the Church Representation Rules including nine members of the laity who are elected by members at the Annual Parochial Church Meeting (APCM). Church members are encouraged to stand for election to the PCC and we try to ensure a balance of skills and experience where possible. In addition, up to two others can be co-opted to membership. One of these co-opted member's places is reserved for a representative of the Goldstone Church.

During the year of 2021, the following served as members of the Parochial Church Council (PCC) and were trustees of the charity:

Chairman:	The Rev Canon P Moon
Assistant Clergy:	The Rev D Howarth, The Rev B Martin
Churchwardens:	Mr G Payne, Mr D Bawtree
Holy Cross Wardens	N/A
Diocesan Synod Representatives:	Mrs S Slamo
Deanery Synod Representatives:	Mrs G Carr, Mrs J Cowley, Mr N Sarjudeen, Mrs S Slamo.
Elected Members:	Mr J Puttock $\Omega$ , Mr H Turner. Mrs F Crosthwaite, Mrs J Tanner, Mrs C Puzey, Mr G Cockman*, Mrs A McCauley, Mr T Cristin, Mrs C Dalton $\square$ , Mr J Marshall $\square$
Co-opted Members:	Mr D Hughes.

\*Resigned during the year  $\Omega$  Until April 2021  $\square$  From April 2021

The Annual Parochial Council Meeting was held on 18th April.

Holy Cross Church is run by a committee that consists of the Minister, up to two deputy wardens if elected by Holy Cross (none from April 2021), any diocesan or deanery synod representatives who worship at the church, up to eight elected members and one member appointed by the PCC.

The Goldstone Church is led by a leadership team that consists of the Minister and up to six Elders (in this reporting period two Elders). They work with a team of Leaders who are made up of the coordinators of the main ministries in the church, and a representative from Bishop Hannington Memorial Church PCC.

The PCC is responsible for a wide range of matters affecting the parish, including compliance with health and safety, disability and child protection legislation. In their capacity as trustees, members of the PCC are responsible for the stewardship of funds and for the appropriate accounting and reporting of the parish finances. The PCC works to ensure that each member of the committee is equipped to fulfil his or her role. New members of the PCC are invited to discuss their role and responsibilities at an introductory meeting held after the APCM each year. The PCC Secretary and Treasurer are also elected at this meeting. Regular mailings from the Diocese keep these officers up to date with changes in church regulations and financial procedures and these are reported to the whole PCC as appropriate.

The PCC has appointed a Safeguarding Officer and a Vulnerable Adults Safeguarding Representative who are responsible for ensuring that a Disclosure and Barring Service search is conducted on all those who work with children and vulnerable adults in the church.

The full PCC met five times during the year. The Standing Committee (see below) met five times in the year and their deliberations and decisions were received by the full PCC and discussed where necessary. The number of Standing Committee meetings was less than usual as it was agreed by the PCC to introduce a committee for BH thus aligning it with the structure and governance of Holy Cross and Goldstone. The BH Committee consists of the BH Clergy, wardens, PCC elected members and Operations Managers. The PCC also received reports on the work at Holy Cross, Goldstone, and other associated organisations in the Parish

The Standing Committee is the only committee required by law. It consists of the Vicar, Churchwardens, Treasurer, and up to two appointed PCC members with the Curate and Church Operations Manager in attendance. Only one PCC member was appointed during 2021. It has the power to transact the business of the PCC between its meetings, subject to directions given by the full PCC. It also oversees the general financial situation of the work of the parish by monitoring income and expenditure, establishing and reviewing appropriate financial controls, preparing budgets, and other financial statements, and recommending to the PCC any extraordinary expenditure.

A key aspect of Governance across the three congregations are the standing orders for the Standing Committee, the BH Committee and the Holy Cross Committee which detail the limits of expenditure that can be authorised by those Bodies and describe any matters that are reserved to the PCC. These standing orders are reviewed and agreed annually.

The PCC have had regard to the Charity Commission's guidance on public benefit. The charity's activities advance religion and are for the public benefit by expressing God's concern for the spiritual and physical needs of men and women, the maintenance of places for the public worship of God, the provision of regular and occasional religious services for people of all ages and the availability of clergy and lay members to provide information about Christian belief and support individuals with pastoral needs. These activities are available to anyone living in the parish and beyond who wishes to avail themselves of them, irrespective of their social, economic or religious background.

### **Objectives and Activities - Achievements and Performance**

The primary objective of Bishop Hannington Memorial Church PCC is the proclamation of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England. The PCC has the responsibility of co-operating with the incumbent, the Revd Canon Philip Moon (retired 6 February 2022) in promoting the mission of the Church, in the parish and beyond.

Our objectives were taken forward by the three individual congregations as follows:

## **Bishop Hannington Memorial Church**

BH's Mission Statement is 'Making disciples of Christ in Brighton & Hove and for the world'. As part of the Church of England, we are committed to glorifying God and therefore we want every member (of whatever age) to be passionate about the six key ministry areas of Bible Teaching, Corporate Worship, Prayer, Pastoral Care, Evangelism and Mission.

BH continued to operate through the year, despite the pandemic. Services and events were held in person, or online as appropriate, as well as mid-week meetings for various age groups, home group meetings, pastoral care and mission support. Further information, beyond what is needed for this statutory report, may be found in our Annual Report of Activities on our website. We had two goals for 2021: A church for our community and a church for all ages. These goals overlapped, so we note below the most significant developments in respect of both:

- We have extended our reach to more people through the use of livestreaming and online meetings
- On the other hand, attendance at services has not recovered to pre pandemic levels, particularly the children's groups on Sundays.
- We started a new community outreach with a corner coffee stop for young people on their way home from school
- We opened the church garden as a community garden as a place of peace and quiet for anyone to use
- We offered Alpha and Hope Explored courses – one on-line course was run, but the other courses failed due to lack of invited guests
- Although many activities are now running again – and we are pleased that our community coffee stop reopened after the year end, it is a matter of regret that the weeknight Explorers group was not able to run due to lack of volunteers

Maintaining the properties - the main church windows to the south side of the church were replaced following an amendment to include secondary glazing; the chancel lighting was improved; the projectors were replaced with monitors; and the livestreaming equipment properly installed all following faculty approvals. We are very grateful to John Puttock and the team for all the work on maintaining and improving our properties.

Our vicar Phil Moon had told us that he would be retiring in February 2022 and the latter part of 2021 was used to prepare for a vacancy period. Our verse for 2022 is Romans 15: 13 'May the God of hope fill you with all joy and peace as you trust in him, so that you may overflow with hope by the power of the Holy Spirit'. From these three goals for the Church family were identified:

- a. Learning to trust God more
- b. Being filled with Joy and Peace
- c. Reaching our community with Gospel hope

## **Goldstone Church**

This was the 30th year of the Goldstone Church plant, the sixth full year with Simon James-Morse as Minister. The COVID-19 pandemic continued to cause significant changes in the way that the church gathered for Sunday worship and midweek gatherings. However, overall, church membership and attendance were not significantly affected.

Sunday services at Goldstone Primary School were suspended during the UK national lockdowns. Instead, pre-recorded Sunday services were shown via YouTube. However, services resumed at the school on 14th March 2021, closely following physical distancing guidelines – and have continued. For church members who were unable to attend in person, auto recordings were made of Sunday services and made available online.

As Goldstone Primary School was closed for routine maintenance during August 2021, Sunday services were held outdoors, in the garden of a home of a church member. Although these were very informal, they were well received and attended – and followed physical distancing guidelines.

During the lockdown, an informal support network was established to ensure church members were supported. This network has continued beyond the lockdown periods and developed into new, informal midweek

gatherings. Furthermore, the weekly 'Share & Prayer' meetings via Zoom have continued helping to maintain the spiritual life of the church.

"Signs of Grace", the ministry to the deaf community, resumed in-person monthly services in June 2021 – and followed physical distancing guidelines. The national lockdown periods were especially difficult for the deaf community who felt increasingly isolated. There is now a fresh desire to meet and to welcome and integrate with hearing people.

Weekly services at Lindridge Care Home were suspended during the lockdown. During this time, online service videos were provided every fortnight via YouTube. Weekly, in-person services resumed in Autumn 2021, but disrupted by outbreaks of COVID-19 in the home. Although services are now held regularly, there is a constant concern for the health and welfare for the residents and staff.

The Goldstone Church Minister continues to be part of the NHS Voluntary Chaplaincy Team, assigned to Lindridge Care Home.

### **Holy Cross Church**

Through 2021, Dave Howarth (Senior Minister) and Rich Arnold (Youth and Families' Minister) served closely together to oversee Holy Cross Church, in happy partnership with a number of other church members.

The church remained steady through all that the LORD brought to us via COVID (including around fourteen church members testing positive within a period of a few days in November).

Our Sunday gatherings have been able to continue in one form or other. We have walked through Ephesians, Lamentations 3 and Zechariah 1-6. In response to Scripture's teaching, our Services Review and Planning Team (see below) concluded that, rather than usually having separate Sunday groups for children, Sunday gatherings should normally be entirely all-age (or, 'inter-generational'). We have made much progress in working that principle into our gatherings. Also in response to Scripture's teaching (not least Ephesians 5v19), we have changed the layout of chairs, from 'cinema' style, to a C-shape. We also kicked off a new Sunday serving pattern: all church members are on one of five teams; each team serves once every five weeks, responsible for Sunday setup, welcome, refreshments, and cleanup.

In Dec 2020 a Service Review and Planning Team was formed, comprising all regular service leaders and preachers, and meeting weekly. Previously, this aspect of church life was the purview of just the two pastors. Through 2021 the contribution of this team to the life of Holy Cross has been very valuable.

Our regular church prayer meetings continued in some form (but sadly have been poorly attended).

A healthy handful of us were at an SGP evangelism training day; at Bible by the Beach; and at our Church Day Away at the SGP Annual Conference. In the autumn our evening adult small groups – called 'Homechurches' – engaged with Nick McQuaker's sex and gender seminars originally given at BH. In October we enjoyed a happy Church Weekend Away.

Much of this has the aim of helping us to grow, but we long to see more growth in Christ-likeness, especially amongst church members who have been professing Christians for some time.

We also long to see conversions. On that note, our parent-toddler group Jumping Beans was replaced with Junior Jivers. By God's grace, JJ, led by Hannah Howarth, has thrived, already proving more effective than JB at helping to grow relationships with local non-Christians in which the gospel is shared.

### **Electoral Roll**

At the end of 2021 the electoral roll totalled 342 (348 at end 2020); 261 (Bishop Hannington Memorial Church (266 at end 2020), Holy Cross Church 43 (42 at end 2020), Goldstone Church 38 (40 at end 2020).

### **Church Attendance**

The attendance figures for 2021 are still being reported differently from previous years due to Covid. The figures shown below allow for the gradual easing of restrictions following government advice and as a result attendance has increased over time. The average attendance at Sunday services at Bishop Hannington Memorial Church are shown below.

The average attendance at Sunday services at Holy Cross Church in the same period was 30 (42 in 2019) and 7 (10) children, and at the Goldstone Church it was 35 (46 in 2019) adults and 0 (3) children.

Morning average adult attendance in the building	130
Morning average u-16 attendance in the building	25
Morning average attendance views on line	40
Evening average attendance in the building	70
Evening average attendance views on line	20

### **Financial Review**

Income was very similar to last year, thanks to some individual generous gifts, and the receipts of some grants and legacies. Expenditure increased by 16%. The effect of the pandemic was to reduce our expenditure in many areas, but this was offset by increased expenditure on the fabric of BH. This type of expense is funded by a capital projects designated fund, and the most significant item was replacing the south windows. Excluding this cost, the unrestricted funds would have shown a surplus of c £41,000. The balance sheet shows cash holdings of c£367,821 (£454,027). Although this is a substantial amount, this balance is spread across the three churches, or held in restricted funds, or designated for identified property maintenance work.

The accounts have been re-presented this year, but not restated. This makes clearer the relationships between the churches and to reduce clutter, in line with the Financial Reporting Council's recommendations.

Furthermore, the PCC has considered the FRC's recommendations on reporting on climate change as set out below.

### **Environmental Matters**

We have considered both the impact we have on climate change; and the impact climate change has on the charity. We do not consider there is any impact on our going concern assessment or asset values. We are however conscious of the costs related to property maintenance caused by more extreme weather, the rising costs of energy, and the effects this may have on our supporter base. This is considered as part of the PCC risk assessment process.

### **Risk Management**

The PCC review risks formally twice a year, firstly to consider the overall risk environment and to identify major risks, and then later to consider the effectiveness of risk management strategies.

The major (gross) risks identified in this process were: safeguarding, the state of the Church of England and sound doctrine, over reliance on too few people and team welfare, and skills in IT and digital. Processes are in place to manage all these risks.

The PCC also considered the risks associated with the vacancy following the retirement of Phil Moon after the year end.

## **Related Trusts and Charities**

The Parish consists of the churches of Bishop Hannington Memorial Church, Holy Cross Church and the Goldstone Church. The Parish makes an annual contribution to the Hove Deanery, part of the Diocese of Chichester.

## **Reserves Policy**

Our reserves are set out in the notes to the financial statements. Goldstone and Holy Cross church retain unrestricted funds that their committees consider appropriate to ensure their continuing operation, and these are shown as designated funds. A separate designated fund is maintained for major capital projects at BH, based on a rolling 4-year assessment of needs.

BH maintains the balance of reserves in line with the policy established by the PCC, and reviewed during 2021. The PCC consider that a reasonable level of free reserve is between £50,000 and £100,000. This is held to enable us to respond to unexpected downturns, or take strategic opportunities as they arise. Any funds in excess of this range are used first to fund capital projects and secondly to support the wider mission of the church.

As shown in the accounts, the free reserve, shown as the BH General Fund, at the year-end was £70,247

## **Statement of members of the PCC responsibilities**

As members of the PCC we are required to prepare accounts for each financial year which give a true and fair view of the state of our affairs and of the surplus or deficit for the year.

### **In preparing these accounts, the PCC is required to:**

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and whether the financial statements have been prepared in accordance with the Charities SORP and the Church Accounting Regulations.

### **We are also responsible for**

- maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the PCC, and
- safeguarding the assets of the PCC and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the PCC by Mr Geoff Payne



Vice-Chairman  
22 March 2022



## **BISHOP HANNINGTON MEMORIAL CHURCH, HOVE**

### **INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF BISHOP HANNINGTON MEMORIAL CHURCH, HOVE, PAROCHIAL CHURCH COUNCIL**

I report on the accounts for the year ended 31st December 2021 which are set out on pages 10 to 17.

#### **Respective responsibilities of the Trustees and Independent Examiner**

As Trustees of the charity, the Members of the PCC are responsible for the preparation of the accounts. They consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioners section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

#### **Basis of Independent Examiner's Statement**

My examination was carried out in accordance with the General Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

#### **Independent Examiner's Statement**

In connection with my examination, no matters have come to my attention

1. which give me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with s.130 of the 2011 Act; or
- to prepare accounts which accord with these accounting records 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.

Independent Examiners  
Unit 2,  
The Broadbridge Business Centre,  
Delling Lane,  
Bosham,  
West Sussex.  
PO18 8NF



31st March 2022

# BISHOP HANNINGTON MEMORIAL CHURCH, HOVE

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 DECEMBER 2021

	Notes	Unrestricted Funds	Restricted Funds	Total 2021 £	Total 2020 £
<b>Income:</b>					
Donations, including gift aid		392,808	19,461	412,269	459,715
Grants		12,247	-	12,247	667
Legacies		20,000	-	20,000	11,804
Rental		58,733	-	58,733	45,762
Other		14,041	-	14,041	2,721
<b>Total income</b>	1	497,829	19,461	517,291	520,669
<b>Church activities</b>	2 & 3	558,560	40,985	599,546	518,995
Net income/ (expenditure)		(60,731)	(21,524)	(82,255)	1,674
Transfers between funds		-	-	-	-
Net movement in funds		(60,731)	(21,524)	(82,255)	1,674
Total funds at start of year		2,318,692	26,874	2,345,566	2,343,892
Total funds at end of year		2,257,961	5,350	2,263,311	2,345,566

The notes on pages 13 to 17 form part of these accounts

**BISHOP HANNINGTON MEMORIAL CHURCH, HOVE**

**STATEMENT OF FINANCIAL POSITION  
AT 31 DECEMBER 2021**

	Notes	2021	2020
Fixed assets - property	4	1,895,001	1,895,001
Current assets			
Debtors and prepayments		2,865	1,212
Cash held as investment		339,655	310,481
Cash held in bank accounts		28,166	143,546
Total current assets		370,686	455,239
Creditors due within one year	5	2,377	4,674
Net current assets/ (liabilities)		368,310	450,565
Total net assets/ (liabilities)		2,263,311	2,345,566

Represented by:

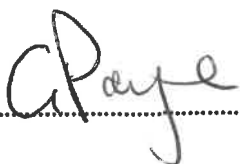
Unrestricted funds:

Property (revaluation) reserve	1,895,001	1,895,001
Other unrestricted funds	362,960	423,691
Total unrestricted funds	2,257,961	2,318,692

Restricted funds	5,350	26,874
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Total funds	2,263,311	2,345,566
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Approved by the Parochial Church Council on 22 March 2022 and signed on its behalf by

  
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Warden

  
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Warden

There may be minor rounding discrepancies in totals as pence are not being shown

# BISHOP HANNINGTON MEMORIAL CHURCH, HOVE

## CASH FLOW STATEMENT AT 31 DECEMBER 2021

	Total funds 2021	Total funds 2020
Net result for the year	(82,255)	1,674
Adjustments for:		
Rental and investment income	(58,733)	(45,762)
Debtor (increase)/ decrease	(1,653)	179,838
Creditor increase/ (decrease)	(2,297)	2,754
Cash flow from operating activities:	(144,939)	138,504
Cash flows from investing activities:		
Rental and investment income	58,733	45,762
Sale of fixed assets		-
Total cash flows from investing activities	58,733	45,762
Cash flows from financing activities:		
Changes in borrowing		-
Other		
Total cash flow from financing activities	-	-
Change in cash and cash equivalents	(86,206)	184,266
Opening cash and cash equivalents	454,030	269,764
Cash and cash equivalents at the year end	367,824	454,030

The change in net debt is all due to change in cash and equivalents as set out above.

# **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 DECEMBER 2021**

## **1 ACCOUNTING POLICIES**

### **(a) Convention**

The financial statements have been prepared under the Church Accounting Regulations 2006 in accordance with applicable accounting standards and the Statement Of Recommended Practice, Accounting and Reporting by Charities SORP (FRS 102). The PCC is a public benefit entity.

### **(b) Funds**

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use. Designated funds are also unrestricted. Restricted funds are to be used in accordance with their terms of trust.

### **(c) Income**

Donations are recognised on receipt, with associated gift aid recoveries. Grants and legacies are recognised and accounted for when notified of entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is probable. Staff time and related costs, provided by Bishop Hannington Christian Workers Trust (BHCWT), is recognised on receipt, with a matching item of expenditure. Rental income from the letting of church premises is recognised as earned.

### **(d) Expenditure**

Expenditure is recognised as incurred. Grants and donations, including parish share, are accounted for when paid, or when a legal or constructive obligation is created. Where VAT is recovered on expenditure, this is presented as a net cost.

### **(e) Fixed Assets**

Consecrated and beneficed property is excluded from the accounts by virtue of the Charities Act 2011. All expenditure incurred during the year on consecrated or benefice buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed. Freehold land and buildings, which are held for continuing use by the PCC (other than Holy Cross Church), have been included at deemed cost. No depreciation is provided on Freehold buildings due to their expected life exceeding 50 years. Individual components or items of equipment with a purchase price of £2,500 or less are written off when the asset is acquired.

### **(f) Taxation**

The PCC, as a registered charity, is generally not liable to taxation on its surplus or capital gains. Irrecoverable VAT is included in the cost of those items to which it relates. VAT recovered on listed building work is offset against expenditure.

### **(g) Going concern**

The PCC considers that its reserves and risk policies are sufficient to ensure that there are no material uncertainties about the church's ability to continue as a going concern.

### **(h) Judgements and Estimates**

The main judgements applied in these accounts relate to the recognition of income and expenditure as set out above, and the treatment of consecrated properties and related fixed asset expenditure. These judgements have been informed by accounting guidance prescribed by the Business Committee of the General Synod in their guide to the Sorp 2005.

# BISHOP HANNINGTON MEMORIAL CHURCH, HOVE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 DECEMBER 2021

	2021	2020
	£	£

### 1 Income

Donations include staff time provided by BHCWT, itself funded mainly by donations.

This has been valued at

121,000 140,000

The fall arises from changing in funding and salary arrangements.

Other income includes payments for youth ventures

Income does not include the extensive volunteer time contributed by members of each church.

### 2 Analysis of expenditure

Reanalysed

Paid to diocese - parish share	118,600	121,215
Other staff costs, including accommodation	263,215	233,298
Ministry costs, excluding staff	40,849	100,875
Church and hall maintenance, equipment	151,429	37,355
Office costs ( support costs)	16,361	14,329
Grants to other organisations	7,399	10,523
Governance costs - examination fee	1,692	1,400
	<u>599,546</u>	<u>518,995</u>

Restricted expenditure included above:

40,985 ( PY: 47,014)

Explanation of costs:

Paid to diocese - parish share: covers ordained staff and related support from the diocese.

Other staff costs, including accommodation: includes all other costs relating to staff, including payments to BHCWT, and notional cost of donated services.

Ministry costs, excluding staff: costs of materials, events and other costs directly related to our ministry.

Church and hall maintenance, equipment: incurred on consecrated property, or below our capitalisation limit, and other maintenance.

Office costs (support costs): overheads.

Grants to other organisations: other grants (not included here) are made by a connected charity, James Hannington Memorial Trust.

### 3 Staff costs

No staff are employed by the PCC, instead they are provided to the PCC by the BH Christian Workers Trust. The value of this time is shown in income and in other staff costs above. Clergy are office holders and their cost is included in the amounts paid to the diocese.

### 4 Fixed assets

These comprise the following land and buildings held at "cost" (under the FRS 102 transitional rules, this is the market value as at 2014).

		£
Vicarage	82, Holmes Avenue	550,000
House for staff	80, Holmes Avenue	300,000
Holy Cross Associate Vicar House	43, Hogarth Road	550,000
Youth and community centre and flat	38, Holmes Avenue	495,000
		<u>1,895,000</u>

Holy Cross Church is an asset of the parish, but is not included above as it is a consecrated property. It is notionally valued at £1. Some of the above properties are let out commercially when not in use by staff. As the intention is to retain these properties for the church's own use, they continue to be treated as functional fixed assets.

# BISHOP HANNINGTON MEMORIAL CHURCH, HOVE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 DECEMBER 2021 (continued)

	2021	2020
<b>5 Creditors</b>		
Amounts owed to third parties	977	-
Accruals	1,400	4,674
	<u>2,377</u>	<u>4,674</u>

### 6 Analysis of net assets by fund

	Unrestricted funds	Restricted funds	Total funds
Current year			
Fixed assets	1,895,001	-	1,895,001
Current assets	360,583	5,350	365,933
Current liabilities	2,377	-	2,377
	<u>2,257,961</u>	<u>5,350</u>	<u>2,263,311</u>
Prior year			
Fixed assets	1,895,001	-	1,895,001
Current assets	428,365	18,394	446,759
Current liabilities	(4,674)	8,480	3,806
	<u>2,318,692</u>	<u>26,874</u>	<u>2,345,566</u>

Further analysis of funds is provided in note 9

### 7 Expenses incurred by PCC members

No trustee has received any remuneration or other benefits from the charity.

Expenses reimbursed or incurred by 2 (PY: 4) trustees amounted to £9,411 (PY: £8,211), relating to travel costs.

### 8 Related party transactions during the reporting period were as follows:

Name	Amount 2021	Amount 2020	Role	Description
Gillian Carr	£1,640	£3,153	Trustee of Books Alive, a local Christian bookshop	During the year we had arms length transactions with Books Alive
Phil Moon	£1,640	£3,153	Trustee of Books Alive, a local Christian bookshop	During the year we had arms length transactions with Books Alive
Don Bawtree	£53,741	£44,677	Trustee of BH Christian Workers Trust	Payment towards staff costs
Phil Moon	£53,741	£44,677	Trustee of BH Christian Workers Trust	Payment towards staff costs

There are other trustees (i.e. PCC members) in common with other charities. The circumstances are such that related party transactions are immaterial and further disclosure is not required.

There may be minor rounding discrepancies in totals as pence are not being shown

# BISHOP HANNINGTON MEMORIAL CHURCH, HOVE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 DECEMBER 2021 (continued)

		Opening funds	Income	Expenditure	Surplus/ deficit before transfer	Transfers	Closing funds
<b>9 Unrestricted funds</b>							
All unrestricted funds are designated as follows:							
General funds	BH	75,267	376,229	344,248	31,981	(37,000)	70,247
Capital projects	BH	288,365	-	101,910	(101,910)	37,000	223,455
General funds	Holy Cross	53,060	80,025	80,280	(255)		52,804
General funds	Goldstone	6,999	41,576	32,122	9,454		16,453
Subtotal		423,691	497,829	558,560	(60,731)	-	362,960
Property revaluation fund	BH	1,895,001	-	-	-	-	1,895,001
		2,318,692	497,829	558,560	(60,731)	-	2,257,961

Last year 2 funds maintained by Holy Cross totalling £22,848 were shown separately, this year they are included within Holy Cross funds. The numbers above exclude transactions between the churches.

During the year the BH general fund paid £30,000 on behalf of the Holy Cross parish share

The capital projects fund is financed by transfers from the BH general fund as reserves permit.

<b>Restricted funds by church:</b>	Opening funds	Income	Expenditure	Transfers	Closing funds
<b>Restricted funds</b>					
Bishop Hannington Church	16,035	7,726	19,353	-	4,407
Holy Cross Church	628	11,136	10,940		824
Goldstone Church	10,212	600	10,692		120
	26,874	19,461	40,985	-	5,350
<b>Total funds</b>	2,345,566	517,291	599,546	-	2,263,311

<b>Restricted funds comprise:</b>	Opening funds	Income	Expenditure	Transfers	Closing funds
BH: pastoral fund	7,049	3,039	6,341		3,747
BH: hardship fund	974	2,522	2,324		1,172
Holy Cross: mission	628	11,136	10,940		824
Goldstone: mission and ministry	10,212	600	10,692		120
BH: Other small funds	8,986	4,687	13,012	-	660
	26,874	19,461	40,985	-	5,350

The BH pastoral and hardship funds provide support for those in need.

The Holy Cross mission fund supports mission, with further payments made from unrestricted funds.

The ministry element of the Goldstone fund was used during the year, the balance relates to mission.

BH other small funds includes expenditure relating to the high window replacements.

### Comparative information - last year's restricted funds:

	Opening funds	Income	Expenditure	Transfers	Closing funds
BH: pastoral fund	-	150		6,899	7,049
BH: hardship fund	-	9,728	8,754	-	974
Holy Cross: mission	539	4,497	5,808	1,400	628
Goldstone: mission and ministry	5,359	44	25	4,835	10,213
BH: Other funds	54,167	8,250	32,428	(21,978)	8,011
	60,065	22,669	47,015	(8,844)	26,875

During the preceding period a major review of restricted funds was undertaken to reduce the number of other funds



**BISHOP HANNINGTON MEMORIAL CHURCH, HOVE**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 DECEMBER 2021 (continued)**

**10 Post balance sheet event**

After the year end the James Hannington Memorial Trust trustees voted to change its governing document, the effect of which is that the Trust becomes a subsidiary of the PCC. JHMT is the main vehicle for mission giving used by members of BH. Mission giving through JHMT in 2021 amounted to £115,937.

After the year end the BH Christian Workers Trust trustees voted to change its working relationship with BH so that activities can be undertaken directly by the PCC in future.

**11 Revised format**

These accounts have been presented in a slightly different format to previous reporting periods to create greater clarity and to remove clutter. No figures have been restated.