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REPORT OF THE TRUSTEES
AND
INDEPENDENT EXAMINED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST DECEMBER 2025
FOR
THE PAROCHIAL CHURCH COUNCIL OF SAINT MICHAEL & ALL ANGELS 'CHURCH, BRIGHTON

Registered Charity Number: 1152502



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Independent Examiner:	John Howes MA MTh Chartered Public Finance Accountant The Old Bakery Ringmer BN8 5QD
Bankers:	Metrobank One Southampton Row London WC1B 5HA

INTRODUCTION

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the charity's financial report for the year ended 31st December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice ('SORP') applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2015).

ADMINISTRATIVE INFORMATION

St Michael & All Angels 'Church is located in Victoria Road, Brighton. It is an autonomous Church of England parish within the Diocese of Chichester. All correspondence should be addressed to the Parish Office.

The Parochial Church Council (PCC) is a registered charity, No. 1152502, registered with the Charity Commission within the meaning of the Charities Act 1993.

The Advowson of the Benefice is held by the Society for the Maintenance of the Faith. The PCC has passed a Resolution with regard to the five guiding principles of the House of Bishops and is a member of The Society of Saint Wilfrid and Saint Hilda.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

St Michael's PCC's primary objective is the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and the practices of the Church of England. It is responsible for co-operating with the incumbent in promoting, in the ecclesiastical parish, the worship, the mission of the Church, pastoral care and community outreach.

The PCC is also responsible for a wide range of matters affecting the parish, including:

- Caring for, maintaining, preserving and taking out adequate insurance cover for, the fabric, goods and artefacts/relics of the church.
- Consulting with the incumbent on matters of general concern and importance to the parish, and co-operating with him in promoting the mission of the church.
- Complying with all relevant health, safety and disability legislation.
- Safeguarding vulnerable people who visit the church.
- Ensuring the stewardship of funds and for the accounting and reporting of the parish finances.

Membership of the PCC is determined under the Church Representation Rules and consists of *ex-officio* members, (the Incumbent and Assistant Curates, when in post; churchwardens and members of the Deanery Synod), up to nine elected members of the laity who are elected by rotation at the Annual Parochial Church Meeting (APCM) and co-opted members. Systems are in place to ensure that members are aware of their responsibilities as PCC members and charity trustees, and equipped to fulfil their roles.

During 2025, the following individuals served as members of the PCC:

Incumbent: OBJ	The Reverend John Blackburne **ssc**
Associate Vicar:	The Reverend Kevin Humphrys
Churchwarden/s:	Ian Smith (Appointed 25th May 2025)
Deanery Synod Rep:	Fr John
Elected Members:	Tim Bedeau (Treasurer) Simon Thompson Adam Le Clercq Samantha Goodbody Simon Marlow Ian Smith (appointed Churchwarden 25th May 2025) Ray Steers until 3rd February 2025 Andrew Colin until 2nd February 2025

REVIEW OF THE YEAR

Ministry

This year has been one of consolidation, following the changes to church personnel in 2024. During 2025 Fr Kevin has been supporting the parish of All Saint's Roffey during their interregnum, but I am glad to say that he and Laura are now back sharing the ministry here at St Michael's. We continue to enjoy the assistance of Fr John Joyce. Pastorally I am glad to say that there are signs of growth within the congregation, despite the lack of heating in the church, and we have been particularly blessed to welcome new families and young people.

Unfortunately, neighboring parishes have lost their clergy over the past year which has meant that Fr John has been helping out at other parishes and been playing an increased role at St Paul's Church of England School. Fr John also continues to support the work of the Pines Nursing Home within the parish and we enjoyed parish carol singing at Christmas there as a group again this year. During the course of the year we have increasingly been working with our brothers and sisters in the Wagner Group of churches, and this year we enjoyed a joint pilgrimage to Walsingham in July.

In terms of the liturgy we have made some slight changes to the church layout, bringing the free-standing altar off of the step in the sanctuary and placing it on a platform in the nave and rearranging the seating. We enjoyed a St Michael's Festival this year with the church open Saturday's during September and the Shoreham Chamber Choir came to sing festal Evensong on our patronal festival with Fr Tim Newton presiding. This year we ran a successful discipleship course and have a number of candidates in preparation for confirmation.

None of this work would have been possible without the help and support of Ian Smith as Churchwarden, Tim Bedeau our Treasurer and Simon Thompson our Administrator.

Father John Blackburne SSC, Vicar

Special services

3 Baptisms and one funeral.

Children and young people

Due to the reduction in the number of children attending St Michael's 'Treasure seekers' and 'Little Angels' playgroup have ceased.

Fabric, maintenance and building projects

1. Quinquennial Inspection and Report 2023:
2. In May 2023, Mr. James Ford, the diocesan-appointed architect for St. Michael's church, carried out a comprehensive inspection of the building accompanied by Tom Cosgrove, churchwarden. Graham Buxton, general building and roof repair contractor, attended for part of the meeting. James's formal report produced for the Trustees was also sent to the Archdeacon of Brighton, and the Diocesan Advisory Committee (for building-related issues).
3. The main conclusion of the inspection was that the building is sound, and that the Trustees had fulfilled their obligations as far as available funding had permitted. The regular day-to-day maintenance of the building, particularly roofs, and rainwater goods, had prevented deterioration.
4. His recommendations were to continue ongoing day-to-day repair and decoration. The repair of slow leakage of water into the Lady Chapel was to be investigated, and refurbishment of the interior carried out once this had been solved. The appearance of spalling of the stone and brickwork in the Bodley church was discussed, and the architect will advise how this might be ameliorated. There were noted several areas which would require attention in a five-to-ten-year period, and for which significant funding would be required. These included:
    a. Relaying of slates on north aisle roof.
    b. Replacement and repair to stonework of the high-level south clerestory windows in the Burges Nave.
    c. Replacement and repair to the exterior windows and surrounds of the sacristy, and replacement of polycarbonate shields with powder coated wire screens.
    d. Installation of a new and effective heating system. These issues remain extant.

2. Repair of the downpipe and hopper - Southwest side of the Burges Church – roof downpipes and hoppers

During an inspection with the instructing architects in 2024 the precarious state of the downpipe and hopper on the south-west side of the Burges church was brought to the attention of the Vicar. This had been in this state for some time according to Graham Buxton the building contractor. In light of this the necessary investigations were completed, consultations and necessary permissions sought via a Faculty and the repairs completed using the Mellor Fund and a donation from the Friends. A substantial leak into the church via the downpipe and hopper on the South-west of the roof where the connection is between the Bodley and Burgess churches was resolved by cleaning the downpipe and the gutters. Although we had a contract with Graham Buxton to inspect the downpipes and hoppers once every three months the vicar and Ian Smith have been inspecting and clearing them one a month which has reduced the blockages and allowed the interior of the church to begin to dry out.

3. Developing a Long-Term Strategy

During the course of 2024 we developed a longer term plan to secure the fabric with a strategic plan in consultation with the diocese, the national church and Historic England drafting St Michael's Project which seeks to maintain the current level of repairs, look to conserve the existing artefacts and obtain a full survey of the church with a view to refurbishing the whole fabric and updating the lighting and the heating. To this end Historic England were invited to inspect St Michael's and agreed to put St Michael's on their 'Heritage at Risk' register. We also consulted the national church regarding the Flemish Altarpiece and have embarked on appointing a new architect following the death of James Ford. Which will open up national funding for any project.

Social events

Sally Bouche very kindly organized a Summer Social at her home and In November we held a Winter Fair in

the Church.

Music and Art at St Michael's

St Michael's Church, foremost a place of worship, also has a versatility in that the building lends itself very well to a range of different music and arts-based events – working equally well as an exhibition space and as a venue for the performing arts. We held a variety of such events during 2025 which brought in vital income and attracted new audiences.

Visitors always comment on how struck they are by the church's beauty and how the setting is such an integral part of the whole St Michael's experience.

Safeguarding Report St Michael & All Angels 26/04/2026

2026 APCM For the year end 31.12.25

DBS

All DBS checks and all training for those who need it are up to date.

Training

We do not hold a position specifically for training separately from the role of safeguarding officer.

Diocese

The new way of auditing the parish safeguarding is now virtually complete in Mandatory Requirements and Safeguarding Standards. Our Dashboard has a new addendum; it is called the Safeguarding Hub. This is a very helpful addition, as it allows me and the Diocese to know who has completed their DBS, or training and when they are due for renewal. My thanks go to Tim for his shared assistance in getting this task done.

Concerns

Please do remember that if you are having any concerns of a safeguarding nature, (this includes both children and vulnerable adults), please talk to me, at the earliest occasion. If I am not available, report your concerns to either Fr. John or Fr. Kevin. Your concerns will be dealt with confidentially and promptly. Nothing is too trivial.

Parish Website and Noticeboards

If you would prefer to speak to someone else, then please look on our Parish website, or the back of church noticeboard. There you should find all the support, e.g. agencies, contact details, you may need.

Safeguarding is everybody's responsibility.

I cannot highlight enough, that it is down to all of us to make sure that St Michael's is safe church to attend and worship in. We all need to be vigilant. If we see something that does not seem right, or you have a gut feeling, please speak to one of the above. Together we can keep St Michael's a safe space, a space to be enjoyed by all.

Regards

Ian Smith:

Parish Safeguarding Officer and Lead Recruiter If you require support in relation to any safeguarding issue, please contact me via my email address: stmichael.safeguarding@gmail.com or the Diocesan Safeguarding Team on: safeguarding@chichester.anglican.org

The Friends of St Michael's

2025 saw a wide range of events organised by the Friends and supported well by members, their Friends and the wider community.

These included the Icicles party in January; an illustrated talk by David Robson on Denman and the Ditchling Artists; a Literary Lunch with Ainslie Hepburn who spoke about her book "In the Footsteps of the Holocaust"; an Autumn talk by Carol Dyhouse on Appearances, Memory, History, Clothes; a Fish and Chip social and four of the ever-popular Wreathmaking workshops in December.

The Friends also gave financial support for the urgent repair of a detached down pipe and hopper on the south side of the Burgess church and an assessment of any further necessary work. Consideration was to given to support for the survey of the erosion of the Bath stone on the interior of the Bodley Church; this would be reconsidered once the availability of other funds was clarified.

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Electoral Roll

In 2025, there were 23 people on the Electoral Roll, of whom approximately 10% reside in the Parish.

Church attendance

Average weekly attendance at Saint Michael's is 25 adults and 3 children (these figures also includes those attending Friday Mass).

PCC Report

The PCC met 6 times in 2025, with matters discussed including fabric, financial matters, governance, the membership of the PCC, outreach, ministry and planning for the future; in addition to regular standing agenda items such as Safeguarding and Health and Safety and Deanery Synod.

Deanery Synod

Deanery Synod acts as an intermediary between the Parochial Church Councils of each parish in a Deanery and the Synod of the Diocese. It consists of all clergy licensed to a benefice within the deanery, plus lay members elected by their PCC. Brighton Deanery Synod met 4 times in 2025. Meetings begin with prayers followed by Deanery business, a financial report, the Rural Dean's updates and guest speakers, before closing with prayers. Fr John currently represents us on the Deanery Synod.

'Public Benefit' reporting

The PCC is a charity, and 'the advancement of religion 'is a charitable purpose under the Charities Act 2011. The PCC is aware of the Charity Commission's guidance on public benefit in relation to the advancement of religion and has regard to it in the administration of St Michael and All Angels 'Church.

The PCC holds the view that, in promoting the work of the Church of England in the City of Brighton and Hove, the church helps to promote the whole mission of the Church - pastoral, evangelistic, social and ecumenical. Furthermore, in doing so, it provides a benefit to the public by promoting Christian values, and by providing facilities for public worship, as well as opportunities for pastoral care, community use and outreach, and spiritual and moral development, both for its members and for anyone who wishes to benefit from what St Michael's offers.

Specific examples of St Michael's impact include:

- Enabling the people of Brighton and Hove to be part of a church family and community - providing opportunities for worship and social engagement and so benefiting their spiritual and emotional health and well-being.

- The provision of pastoral and prayer support and a 'listening ear' to those who are distressed or in difficulty. Pastoral visits provide support and help to reduce isolation and distress, including chaplaincy to the local Church of England School, and The Pines nursing home.

- The provision of opportunities for volunteering (e.g. as PCC members, servers, meeters-and-greeters, Friends' committee members etc.) and to learn new skills, become part of a community and meet new people.
- Providing and maintaining the heritage asset that is St Michael's - a Grade I-listed building noted for its William Morris stained glass and pre-Raphaelite art. The residents of Brighton and Hove and other visitors are able to explore, enjoy and appreciate St Michael's, either informally whilst attending church services or formally via a range of exhibitions, talks, Friends dinners, concerts and guided tours.
- Providing a temporary venue for a local doctor's surgery and a polling station, as well as a venue for filming and a meeting place for local groups and charities – often without charge or at a special concessionary rate.
- Providing an inclusive church and sanctuary within the City of Brighton and Hove that warmly welcomes everyone, including families and young people.

The PCC is of the view that this report, taken as a whole, provides evidence that the church furthered its charitable purposes for the public benefit in 2025.

Financial Report

Summary

In 2024 we reported a significant reduction in planned giving during the second half of 2024, this continued into 2025, where voluntary donations have decreased significantly year on year whilst hall lettings also decreased. To counter this expenditure has decreased due to lower utility bills and no contribution to our Diocesan parish share.

Throughout 2025 our month-on-month cash flow position within our General/Unrestricted fund has been difficult and at the end of year an emergency short term appeal for financial support was requested. Overall, this raised £1,780 and enabled our employees to be paid for Christmas, **thank you all for supporting this short-term measure**.

Figure 1 below shows a summary of our financial position since 2020.

Financial Year	Income	Expenditure	Surplus	Investment Returns	Overall Net Position
2020	£68,123	£55,812	£12,311	£29,627	£41,938
2021	£62,722	£63,409	-£687	£40,805	£40,118
2022	£68,333	£65,080	£3,253	-£40,530	-£37,277
2023	£89,683	£87,081	£2,602	£18,099	£20,701
2024	£66,332	£69,352	-£3,020	£12,632	£9,612
2025[1]	£49,731	£52,751	-£3,020	-£2,619	-£5,639
Average	**£67,487**	**£65,581**	**£1,907**	**£9,669**	**£11,576**

Figure 1

Net Position

Overall, the 2025 accounts show a deficit driven by a significant reduction in income and negative returns from our restricted and endowment funds. Income which drives from donations, Gift Aid, legacies and trading decreased by 25% year on year to £49,731 mainly due a fall in planned giving. Similarly, expenditure was £52,751 a decrease of 24% due to no significant building costs.

Planned giving, loose collections and Other Donations which included donations through the parish giving scheme and stewardship decreased by 47% from £26,245 to £13,916. Due to this gift aid reduced by nearly 39% to £3,037. **Many thanks for your support in 2025!**

The PCC was grateful to receive a legacy of £7,650 from the estate of Fr Michael Wright. Without this legacy our financial position would be in a precarious position.

We are grateful for the support from the Friends of St Michael through memberships and various fundraising events throughout the year. As funds from the 'Friends' are designated for the buildings and fabric of the church only, the financial report shows income and expenditure separately from the unrestricted and restricted funds where they were reported previously.

We continue to receive support from **The Robertson Hall Trust (Reg Charity no. 1073473)** who make an invaluable contribution towards the Parish Administrator's salary. Their grant support in 2025 totaled £4,000.

Rental income mainly through the Church Hall reduced by 22% to £10,574 year on year due to no local and general elections in 2025 as the Hall has been used as a polling station however, income was above 2023 levels.

Investment returns performance for 2025 as shown in figure 1 shows a small deficit of £2,619, the first deficit since 2022. These investments are managed by CCLA Investment Management, mainly invested in shares, stocks and bonds. Performance of our investments has been below the broader stock market average due to exaggerated fears over Artificial Intelligence (AI) disruption.

Our utility bills have decreased significantly to £3,139 a 66% year on year decrease. In 2024 a number significantly bills for energy used in 2023 were paid. These have now all been resolved which has primarily driven this decrease.

Historically our Diocesan parish share has been our largest expenditure item however since September 2024 we have not paid any parish share due to our financial situation. The Diocese know about our current situation and during the last quarter of year we have been working very closely with them and they have been fully supporting us. However, this cannot continue long term and further reduction in expenditure or growth in income is required for us to contribute in future.

Reserves Policy

It is PCC policy to maintain a balance on the general unrestricted fund (in practical terms, our Metrobank accounts) that equates to at least three months' worth of running costs, as contingency against any unforeseen situation. To support this a Deposit Account was opened in August 2025 and though this contains a small balance (£101) as at 31st December this is expected to increase in future.

Given the PCC annual unrestricted expenditure of just under £50,000, the PCC considers it prudent to hold three months of operating expenditure as free reserves. This equates to a target reserve level of approximately £12,500 or 25% of annual expenditure.

Our 'Free Reserves' as of 31st December 2025 if we include Bank Current and Deposit Account stood at £4,730 which is significantly below the target level and reflects the ongoing financial pressures and rising cost of parish ministry.

The PCC intents to increase our reserves gradually over time through:

- Careful budgeting and cost control
- Encouraging regular giving through stewardship campaigns
- Allocating any year end surpluses to reserves
- Reviewing expenditure commitments
- Review the existing use of Restricted Funds

This policy will be reviewed each year by the PCC as part of the preparation of the Annual Report and Financial Statements.

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Our policy is in line with the Church of England Reserves Policy(guidance_reserves_policy.pdf)

'Going Concern' statement

The PCC is aware that it has a responsibility for assessing the charity's ability to continue as a going concern. As such, and having considered all the information available to them, the trustees are happy to state that this is indeed the case, given that our total combined net assets stand at £486,009 compared to £491,647 in 2024.

Registered Charity number
1152502

Registered office
St Michael's Parish Office
St Michael's Place
Brighton
East Sussex BN1 3FU

Signed by:
John Blackburne
DE6A8C1DEEA244D...

Approved by order of the board of trustees on..... and signed on its behalf by:

Initial
JB.....

Fr John Blackburne
Vicar / PCC Chair

PAROCHIAL CHURCH COUNCIL OF SAINT MICHAEL AND ALL ANGELS, BRIGHTON

Registered Charity no.1152502
Statement of Financial Activities
For the year ended 31st December 2025

Summary of Financial Receipts and Payments

The financial effect of our activities during the year can be summarised as follows:

	Unrestricted Fund	Designated Fund[5]	Restricted Fund	Endowed Fund	Total Funds 2025	Total Funds 2024	Notes
	£		£	£	£	£	
Income and endowments from:							
Donations and legacies	24,602				**24,602**	31,190	
Charitable activities	112				**112**	1,162	
Other trading activities	13,457	5,684			**19,141**	19,475	
Investments	1,375				**1,375**	1,475	
Trust Income	4,500				**4,500**	13,030	
Total Income	**44,047**	**5,684**			**49,731**	**66,332**	*2*
Expenditure on:							
Charitable activities	46,215				**46,215**	59,218	
Other Trading Activities	3,630	2,906			**6,536**	10,134	
Total Expenditure	**49,845**	**2,906**			**52,751**	**69,352**	
Net gains (or loses) on investments			**8,979**	**(11,598)**	**(2,619)**	12,632	
Net Income	**(5,798)**	**2,778**	**8,979**	**(11,598)**	**(5,639)**	**9,612**	*3*
Transfers Between Funds	8,594	-1,734	(6,860)				*4*
Net Movements in Funds	**2,795**	**1,044**	**2,119**	**(11,598)**	**(5,639)**	**9,612**	
Reconciliation							
Funds Bought Forward	1,153	55,303	67,840	367,351	**491,647**	482,037	
Funds Carried Forward	3,948	56,347	69,960	355,753	**486,009**	491,647	
Net movement in funds	**2,795**	**1,044**	**2,120**	**(11,598)**	**(5,639)**	**-9,610**	*A&L*

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PAROCHIAL CHURCH COUNCIL OF SAINT MICHAEL AND ALL ANGELS, BRIGHTON

Registered Charity no.1152502
Statement of Financial Activities
For the year ended 31st December 2025

Statement of Assets and Liabilities

Our financial position at the year-end was

	Unrestricted Fund	Designated Fund	Restricted Fund	Endowed Fund	Total Funds 2025	Total Funds 2024	Notes
	£	£	£	£	£	£	
Assets							
Bank Current Account	4,629	56,197			**60,826**	58,431	
Bank Deposit Account	101				**101**		
CBF Deposit Account			25,170		**25,170**	21,179	
Float		150			**150**	150	
Total bank and deposit accounts	**4,730**	**56,347**	**25,170**	**0**	**86,247**	**79,759**	
Gift Aid Recoverable	2,167				**2,167**		
Hall Lettings	215				**215**		
Plate collections	395				**395**		
Debtors	**2,777**				**2,777**	**2,826**	*6*
Investment Assets			44,790	355,753	**400,543**	414,012	
Other Assets						325	
Total Assets	**7,507**	**56,347**	**69,960**	**355,753**	**489,567**	**496,923**	
Liabilities							
Utilities since last billed(est.)	866				**866**		
Owed to DBF	208				**208**		
Owed to UHY	2,400				**2,400**		
NIC for December 2025	84				**84**		
Total Liabilities	**3,558**				**3,558**	**5,276**	*7*
Net Assets	**3,949**	**56,347**	**69,960**	**355,753**	**486,009**	**491,647**	

This Financial Report for the year ended 31st December 2025, including the notes following, was approved by the PCC and signed on its behalf by The Reverend John Blackburne, PCC Chairman:

Vicar and Char of Trustees

Signed by:
John Blackburne
DE6A6C1DEEA244D...

Date 5/26/2026

PAROCHIAL CHURCH COUNCIL OF SAINT MICHAEL AND ALL ANGELS, BRIGHTON

Registered Charity no.1152502
Statement of Financial Activities
For the year ended 31st December 2025

Notes to the Financial Report

1 The financial statements of the PCC have been prepared in accordance with the Charities Act 2011 and current Church Accounting Regulations, using the Receipts and Payments basis.

2 Analysis of total received

	Unrestricted Fund	Designated Fund	Restricted Fund	Endowed Fund	Total Funds 2025	Total Funds 2024	Notes
	£	£	£	£	£	£	
Planned Giving	8,637				8,637	12,150	
Loose Collections	1,340				1,340	355	
Other Donations	3,939				3,939	13,740	
Gift Aid Recoverable	3,037				3,037	4,945	
Legacies	7,650				7,650		*8*
Donations and Legacies	**24,602**				**24,602**	**31,190**	
Fees for weddings and funerals	112				112	1,162	
Charitable activities	**112**				**112**	**1,162**	
Fundraising	2,883	5,684			8,567	2,509	
Church hall |+ Rental Income	10,574				10,574	13,533	
Walsingham Pilgrimage	0				0	3,433	
Trading Activities	**13,457**	**5,684**			**19,141**	**19,475**	
Bank & CBF deposit interest	1,375				1,375	1,475	
Investment	**1,375**				**1,375**	**1,475**	
Trust Income	4,500				4,500	13,030	*9*
Grants	**4,500**				**4,500**	**13,030**	
Total income and endowments	**44,047**	**5,684**			**49,731**	**66,332**	

PAROCHIAL CHURCH COUNCIL OF SAINT MICHAEL AND ALL ANGELS, BRIGHTON

Registered Charity no.1152502

Statement of Financial Activities

For the year ended 31st December 2025

Notes to the Financial Report

3 Analysis of total paid

	Unrestricted Fund	Designated Fund	Restricted Fund	Endowed Fund	Total Funds 2025	Total Funds 2024	Notes
	£	£	£	£	£	£	
Missionary and charitable giving	50				50	150	*10*
Ministry:							
Diocesan parish share						7,300	
Other clergy costs & housing	3,266				3,266	249	*11*
Staff	17,437				17,437	17,205	*12*
Miscellaneous Church Service Costs	911				911	1,100	
Parish Office Costs	2,089				2,089	2,246	
Church Utility Bills	3,139				3,139	9,184	
Subscriptions	110				110	170	
Friends of StOM	0				0	1,728	
Church Music	195				195	189	
Church Running	1,812				1,812	3,493	
Church Maintenance	5,178				5,178	5,197	
Insurance	8,851				8,851	8,470	
Professional Fees	343				343	0	
Advertising	0				0	27	
Governance	2,509				2,509	2,400	
Depreciation	325				325	108	
Cost Charitable activities	**46,215**				**46,215**	**59,218**	
Cost of Trading Activities	3,630	2,906			6,536	10,134	
Cost of Trading Activities	**3,630**	**2,906**	**0**	**0**	**6,536**	**10,134**	
Total Expenditure	**49,845**	**2,906**			**52,751**	**69,352**	

4 The restricted fund transfer of £6,860 is for claims made from Mellor Deposit Fund. Unsecured expenditure is claimed against this fund throughout the year.

5 The Designated Funds shows funds for specific activities I.e. Friends of St Michaels (FOSM) previously this was reported within Unrestricted and Restricted Funds.

6 Debtors includes income from 2025 that was not banked until 2026 e.g. Christmas Collections.

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PAROCHIAL CHURCH COUNCIL OF SAINT MICHAEL AND ALL ANGELS, BRIGHTON

Registered Charity no.1152502
Statement of Financial Activities
For the year ended 31st December 2025

Notes to the Financial Report

7 Liabilities includes expenditure that belongs to the financial year but has yet to be invoiced.

8 This relates to a bequest from the late Fr Edward Michael Wright

9 The Unrestricted Fund includes Trust income from the Robertson Trust this is only to be used for support of the Administrator however for consistency with previous years reporting this has been kept within the Unrestricted Fund.

10 There was a single Charitable Donation of £50 to the Leprosy Mission

11 This now includes Council Tax for the vicarage for clarity this was previously reported within the Cost of Trading Activities

12 Staff costs to PCC employees:

	2025	2024
Wages and salaries	**16,530**	
National Insurance Contributions	**505**	
Pension	**403**	
Total Staff Costs	**17,437**	17,205

- During the year to 31st December 2025, the charity made payments totaling £11,338 to Simon Thompson, Trustee for his services as Parish Administrator and payment to Adam Le Clerq, a Trustee, totaling £5,192 for his services as Music Director.

- During the year to 31st December 2025, expenses totaling £104.99 were reimbursed to 1 Trustees in respect of IT costs.

13 Statement of Funds

The Kaye fund was bequeathed by John Kaye in 1983. The bequest was split into two equal parts: One for the Vicars Stipend which kept by the Diocese and a second fund for use for fabric of the church Income which is received quarterly from the second fund only which is invested in the CBF Investment Fund (Income).

The All Saints Fund was established in the mid-1990s and is to be used for Sunday School use or Child Education. This fund is invested in the CBF Deposit Account.

The Hillman Fund was bequeathed by the late Miss Hillman in 1944 for the income to be spend on the Mothers Union and annual tea of the fellowship, we have requested for this fund to be closed and the capital to be used as reserves in future.

The Mellor fund was bequeathed by Richard Mellor in 1992 for maintenance of fabric and furnishings of the church building. It consists of a 3 funds: An endowment fund invested in the CBF Investment Fund (Income), a Bond Fund invested in the CBF Short Term Bond fund and a Deposit Account. Income from the Bond and Investment Fund are accumulated within the Deposit Account. The church can then make claims from this account.

PAROCHIAL CHURCH COUNCIL OF SAINT MICHAEL AND ALL ANGELS, BRIGHTON

Registered Charity no.1152502

Statement of Financial Activities

For the year ended 31st December 2025

Notes to the Financial Report

13 Summary of Funds

Fund Income and expenditure and final balances are as follows:

	Balances b/fwd 1 Jan 2025	Income	Expenditure	Transfers Other gains and losses	Balances c/fwd 31 Dec 2025	Notes
	£	£	£	£	£	
FOSM	55,303	5,684	-2,906	-1,734	56,347	
Designated Fund	**55,303**	**5,684**	**-2,906**	**-1,734**	**56,347**	
Kaye	43,471			-1,718	41,753	
All Saints	15,340				15,340	
Hillman	3,191			-134	3,057	
Mellor Deposit	5,838			3,991	9,830	
Restricted Fund	**67,840**			**2,120**	**69,980**	
Mellor Bond	47,911			1,173	49,083	
Mellor Investment	319,440			-12,771	306,670	
Total Endowment Funds	**367,351**			**-11,598**	**355,753**	
Unrestricted Fund	**1,153**	**44,047**	**(49,845)**	**8,594**	**3,949**	
Total Funds	**491,647**	**49,731**	**(52,751)**	**(2,618)**	**486,009**	

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PAROCHIAL CHURCH COUNCIL OF SAINT MICHAEL AND ALL ANGELS, BRIGHTON

Registered Charity no.1152502

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES

For the year ended 31st December 2025

This is my report to the Parochial Church Council of the Ecclesiastical Parish (PCC) of Saint Michael and All Angels Brighton, on the annual report for the year ended 31st December 2024 set out on pages X to Y

Respective responsibilities of trustees and 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 to:
1. 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 Commission (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 statement

My examination was carried out in accordance with 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 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 material matters have come to my attention (other than that disclosed below in Section B below *) which gives me cause to believe that in, any material respect:
· accounting records were not kept in accordance with section 130 of the Charities Act or
· the accounts do not accord with the accounting records
I have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Examiner's signature

Signed by:
John Howes
9DED7BB92CD3491...

Examiner's name CAPITALS

John Howes

Date

5/26/2026

Relevant professional qualification(s) or body if any

Chartered Public Finance Accountant

Examiner's address

The Old Bakery, Ringmer, BN8 5QD

PAROCHIAL CHURCH COUNCIL OF SAINT MICHAEL AND ALL ANGELS, BRIGHTON

Registered Charity no.1152502

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES

For the year ended 31st December 2025

Section B	**Disclosure** **Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners)**
Give here brief details of any items that the examiner wishes to disclose	None