

Ditchling Streat and Westmeston PCC

England & Wales · Charity number 1132488

Details

Other names	THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF DITCHLING STREAT AND WESTMESTON, Ditchling Streat and Westmeston PCC, THE BEACON PARISH
Status	Registered
Legal form	Previously excepted
Registered	2009-11-05
Register	View on the Charity Commission register

Contact

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Activities

Objects: Promoting in the ecclesiastical parish the whole mission of the Church.

Activities: Promotion in the Parishes of Ditchling, Streat and Westmeston of the Gospel of Our Lord Jesus Christ according to the doctrines and practices of the Church of England. Within the ecclesiastical parish co-operating with the incumbent David Wallis the whole mission of the church pastoral, evangelistic, social and ecumenical. The churches and pastoral support are open to all regardless of belief.

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes, Religious Activities, Other Charitable Purposes
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- East Sussex
- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£195,169	£215,553	-	-
2024-12-31	£170,473	£182,357	-	-
2023-12-31	£142,339	£200,819	-	-
2022-12-31	£143,451	£244,902	-	-
2021-12-31	£153,592	£174,431	-	-
2020-12-31	£160,233	£172,594	-	-

Trustees

Name	Role	Appointed
Dr KEITH RICHARD HINE		2013-04-23
Luke James Biersteker		2024-04-12
Lydia Charlotte Biersteker		2024-05-12
MARGARET EILEEN BOVILL B.A.		
Paul Edward Charman		2016-04-24
Robert Ian Stewart Henley		2024-05-12
TESSA MARIE HAUGHTON		2017-04-30
Virginia Rosemarie Pauline De La Pole		2020-10-18

Accounts

**ANNUAL REPORT
AND FINANCIAL STATEMENTS OF THE
PAROCHIAL CHURCH COUNCIL
For the Year Ended 31 December 2025**

The Beacon Parish of St Margaret's
Ditchling, Streat Parish Church and St Martin's Westmeston

**ANNUAL REPORT
AND
FINANCIAL STATEMENTS
OF THE
PAROCHIAL CHURCH COUNCIL
For the year ended 31 December 2025**

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CONTENTS

	Page
Annual report	1-10
Statement of financial activities	11
Balance sheet	12
Notes to the accounts	13-21
Report of the independent examiner	22

Ditchling, Streat and Westmeston Parochial Church Council

Incumbent: The Parish is in a vacancy at the year-end

Independent examiner: Maxwell-Gumbleton & Co, 1 West Street, Lewes, East Sussex
BN7 2NZ

Bankers: HSBC, 38-40 South Road · Haywards Heath · West Sussex · RH16 4LA

The Parish of Ditchling, Streat and Westmeston (known as the Beacon Parish) is a registered charity,
number 1132488.

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

Annual Report for 2025

Administrative information

The Parish is a charity and registered with the Charity Commission within the meaning of the Charities Act 2011, number 1132488. The Parish Office is at Middleton Laine, Lewes Road, Westmeston, BN6 8RL. After the Annual Parochial Church Meeting (APCM) on Sunday 4th May 2025, the following were elected and were serving as members of the Parochial Church Council (PCC) as at 31st December 2025:

Incumbent:	Vacancy	
Churchwardens:	Paul Charman Tessa Haughton Dr Keith Hine	Deanery Synod & Acting Chair
Elected Members:	Luke Biersteker Lydia Biersteker Margaret Bovill Virginia De La Pole Ian Henley	Secretary Treasurer

Structure, governance and management

The Parochial Church Council (PCC) is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (in this case, when appointed, the incumbent), the Churchwardens and members of the Deanery Synod and the members of the Church who are elected at the Annual Parish Council Meeting (APCM). Members are warmly encouraged to stand for election to the PCC and we try to ensure a balance of skills and experience where possible.

Objectives and Activities

The primary objective of the Parish of Ditchling, Streat and Westmeston (commonly known as the Beacon Parish) is the promotion 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 (when appointed), in promoting in the ecclesiastical Parish the whole mission of the Church pastoral, evangelistic, social and ecumenical.

We have considered the Charity Commission's guidance on public benefit and the supplementary guidance on charities for the advancement of religion. We try to enable all residents of the Parish to live out their faith as part of our community. The three churches of St Margaret's Ditchling, St Martin's Westmeston and Streat are open to all, and pastoral support and social and community activities are available to all, regardless of membership of the church or beliefs.

Achievements and performance

Church attendance and other ministry activity

There are 111 (2024 - 195) parishioners on the church electoral roll of the Beacon Parish. The electoral roll was renewed during 2025, in accordance with Church of England Representation Rules. These require that previous records are deleted every six years and those on the previous roll are informed, so that they can reapply.

Our previous incumbent, the Reverend David Wallis, left the Beacon Parish in May 2025, after 18 years' service. The PCC would like to record its thanks for his long service to the Parish and wishes him and his family well. The Parish was therefore in a vacancy for much of 2025. This situation is subject to standard operating procedures dictated, in our case, by the Diocese of Chichester. We operate, during the vacancy, under the guidance of the Archdeacon of Horsham and the Rural Dean of Hurst, who assist, where required, in the provision of ongoing ministry and other parochial support.

Despite the vacancy, regular services have continued, without exception, at all our churches, with no appreciable fall-off in regular attendance and we have maintained a busy programme of community events aimed at both young people and adults. There were regular 10am Sunday morning Communion services in St Margaret's and one service each month in either Streat Church, or St Martin's Westmeston. There were also regular Wednesday 10am Communion services at St Margaret's. At St George's Park, a large retirement village complex in the Parish run by the Augustinian order, regular fortnightly services of Holy Communion were held in the chapel of the complex. This is an important and much appreciated part of the work of the Parish as the population of the complex is as large as that of the villages of Streat and Westmeston combined.

Attendance at normal Sunday services at St Margaret's averaged 48 (with six children), with an average attendance of 11 at the Wednesday 10am Communion services. There were four normal Sunday services at St Martin's Westmeston, attended on average by 39 people (with one child). There were also five normal Sunday services in Streat with average attendance of 37 (with one child). Attendance at the Thursday services at St George's Park was c. 30 people, maintaining last year's levels, which is most encouraging for this 'planted' Church.

In addition, attendance at Christmas services was high at all three churches, even though it was only possible (because of the vacancy) to celebrate Christmas Day at one Church this year. At St Margaret's on Christmas Day, we welcomed 102 adults and 7 children, whilst our very popular crib service on Christmas Eve attracted 495 adults and 85 children. All 3 churches held Carol services, with high levels of attendance of adults and children. St Margaret's also hosted the children of St Margaret's School for their Christmas Carol concert in December. In total, we welcomed approximately 1800 people through our doors for Christmas-related services, an amazing outcome given the vacancy.

Good Morning Friday meetings, led by Churchwarden Keith Hine, provide fellowship, prayer and readings and were held weekly on Zoom with average attendance of 12. Keith's new study group, called Next Steps, aimed at deepening attendees' insight into the Bible, continued into 2025. The Reverend Canon Dr Peter Sills, who regularly assists the Beacon Parish with services, has also continued to run discussion groups for members of our worshipping community, which have studied both biblical and other materials relating to Christianity.

There were special services for various occasions (schools, harvest, Remembrance Sunday) at all three churches at different times of the year which were well attended. All three churches were open daily to the public during the day throughout the year and there were many passing visitors.

We have maintained an active programme of events for children and young people in the Parish, with a regular 'Little Beacons' Sunday school, collective worship in Ditchling (St Margaret's) CE Primary and Nursery School and half-term and end of term services in St Margaret's Church. Average attendance at these school services has been 230 school children and over 130 parents, grandparents and carers – both being increases over last year's levels, demonstrating the thriving relationship between St Margaret's and its linked primary school.

Our online streaming capability in St Margaret's has proved an excellent medium for opening up our services and enlarging our 'worshipping community', a community (estimated at 130) which includes those

who worship in person and those who are unwell, or otherwise unable to attend. The online streaming allows the latter to enjoy the ministry and also enables greater levels of participation at weddings and funerals (where couples or family request its use). Viewers are able to watch live or catch up later at home and this has proved to be popular: whilst it is difficult to gauge average online participation accurately, we estimate viewings have averaged 23 through the year.

There were 7 (7 in 2024) baptisms and 10 (10) weddings across our churches in 2025. There were 23 (21) funerals, memorial services and interment of ashes.

Other community activity

Outside of the Church and its ministry, the Parish's dedicated and enthusiastic volunteers arranged a full calendar of events for parishioners, the local community and visitors throughout the year. These not only serve to raise income for the Parish but they also bring our Church community together and will hopefully encourage non-churchgoers in our villages to engage with their Churches. We continued with well-established events such as **Pancake making** on Shrove Tuesday, **Souper Saturday**, **Apple Day**, **Coffee morning** at the invitation of the Ditchling Village Association and **Wreathmaking** and we welcomed another concert from the **Brighton Singers**, who staged a well-attended Christmas Concert in the newly refurbished St Margaret's chancel performance space (see below section 4). The space was also used by the choral group **Coro Nuevo**, who were the centrepiece of a special evensong in July. Our community also celebrated **VJ Day** with a special event on Ditchling Green staged jointly with Friends of Ditchling and the Royal British Legion - and a related exhibition staged by the Ditchling History Project in St Margaret's Church. In October, St Margaret's also hosted the **book launch for Amanda Davey's 'In Their Landscape'** - a landscape history of over 270 Churches, Chapels and ruined places of worship in the South Downs National Park. Streat Church opened its doors again to events organised by the Streat Community: a **Macmillan Coffee morning** in September, a recital by the **Poet Laureate Simon Armitage** in June and a **Winter Festival (Quality Streat!)** shortly before Christmas.

The PCC would like to convey its enormous gratitude to the volunteers who organise and support our events, particularly Nicki Amas, Jenny Corney and Julia Tinker, as well as to those who support them at these events and to those who undertake a whole range of other activities which support our community life: our verger Ginny De La Pole, our Sunday School providers Lydia and Luke Biersteker and Tessa Haughton; our Foundation Governor at St Margaret's School, Liz Curry; all those who prepare and serve coffee and cakes every Sunday for our worshippers; all those who support our services with prayers (including the Prayer Team of Maz and Keith Hine, Liz Curry and Sherrian Guest), readings, ringing the bells, providing the flowers and playing the organ; those who bake cakes for the staff of St Margaret's School every week during term time; our team of welcomers and sidespersons (led by Maz Hine) who are the first people our worshippers see on entering the Churches; Kay and Ray Macpherson, who facilitate the fortnightly services at St George's; Jenny Kilbride Roberts, who has done so much work this year with the curtains in St Margaret's; Stephen Ulph, whose team of builders at Oriole Constructors have done great work on our buildings this year; Mark Chapman, who is always on hand to help with various jobs around our Churches; John Millis, who maintains our website and his wife Janet who keeps our Churches so clean and tidy; Kylie Sanderson and Gordon Bain, whose drafting and photography respectively produced an excellent Parish Profile for us as we seek a new vicar; Robert Sansom, who has supported us for many years with our technology; the many volunteers who undertake Churchyard duties in all weathers, led by Paul Charman whose regular work on the three Churchyards and the Vicarage garden is vital for this Parish; our car park wardens at St Martin's and Streat; and finally the members of the PCC (notably our three tireless Churchwardens Paul Charman, Tessa Haughton and Keith Hine), the Finance Committee and the Fabric Committee. That is a long list but we make no apology for its length - volunteers are the lifeblood of this Parish: every day of the year, some if not all of them are at work, for no remuneration, because of the passion they feel for the mission of this Parish. The PCC said thank you to all our volunteers by way of a Christmas party in St Margaret's in December and we wish to salute them again here!

Review of the year

1. **The PCC committee** met ten times during the year, with all meetings conducted in person. Attendance levels have been consistently high, with most members turning up for most meetings. Whilst certain matters are communicated and discussed outside committee, all formal decisions are made at committee and duly recorded in the minutes. The PCC manages all administrative, financial and safeguarding issues for the Parish, whilst maintaining a sharp focus on promoting the ministry of the Church in the Parish. In addition to the PCC, there were three Churchwarden meetings and the Annual Parish Council Meeting in May. The time demands on our PCC and particularly on our three Churchwardens are significant in any Parish but especially so for one in vacancy: between them these Churchwardens (Paul Charman, Tessa Haughton (who doubles as Parish Administrator) and Keith Hine) have ensured that the routine business of the Parish has continued throughout vacancy without problems. They should be thanked in particular for ensuring that every service has been appropriately ministered, with a wonderful ‘panel’ of visiting clergy, to whom we also extend our grateful thanks.

2. **The Emmanuel Centre.** The Emmanuel Centre (EC) in Ditchling, which we rent from the Church Growth Trust, has been a resource for our parishioners and the local community for many years. A number of renters from our local community have ensured good usage during 2025. With the EC lease expiring in 2027, the PCC has been considering its future during 2025 and were delighted to find an opportunity to transfer the lease, with effect from 1st January 2026, to a Christian charity. Befriended was founded in 2017 by Gail Millar and works in partnership with local Churches and GPs to support vulnerable individuals in Hurstpierpoint, Burgess Hill, Hassocks, Ditchling and Haywards Heath. Gail was well known to us and we could think of no better organisation to transfer the lease to. The transfer was agreed by the freeholder, the Church Growth Trust. We look forward to working closely with Befriended as it settles into its new home.

3. **Youth Work**

Whilst it continued to be financially unviable to recruit another youth worker, the Parish continued to provide access to ministry for young people. The links between the Church and the Primary School remain very strong and collective worship continues on a regular basis in the School, with sustained enthusiasm on the part of the pupils and teachers, despite the vacancy. End of term services continue at St Margaret’s, with high levels of attendance from pupils and parents. We reiterate here our thanks to our volunteers who make all this happen.

4. **The Fabric Committee**

The Fabric Committee met formally twice in 2025 but was in frequent dialogue outside these meetings, due to the multiple projects being undertaken during the year. Some of these were occasioned by the Quinquennial Inspection (QOI) conducted in 2024. The key projects are outlined below

- *Removal of choir stalls and re-laying of the Chancel floor in St Margaret’s:* our biggest project in 2025, completed on budget and on schedule by Oriole Constructors. This has opened up the area to enable larger congregations and space for performers at special services and events. It has greatly enhanced the look of the Church and the area has been further embellished by the purchase of 40 new modern and comfortable chairs. The floor work was funded by Friends of St Margaret’s (FoSM) and the Chairs by legacies from Judy Essex and Don Lewis – we are enormously grateful for their generosity.
- *Restoration and rehangng of the Hilary Bourne curtains over the West door of St Margaret’s:* these fine curtains, made and donated by a former parishioner, were professionally restored by conservator Zenzie Tinker (under the direction of Jenny Kilbride Roberts) and rehung during the year at a special service of rededication. We are grateful to

the Church Building Council, the Newby Trust, the Turner Dumbrell Foundation and Janet Cragg for their generous donations which have fully funded this restoration.

- *Collapsed graves in St Margaret's Churchyard:* during 2025, some ancient graves collapsed, leaving the areas below exposed. No human remains were identified but the area has been cordoned off for safety reasons, pending resolution. We are in close dialogue with the Diocesan Advisory Committee for the Care of Churches (DAC), the Diocesan architect and the Archdeacon of Horsham on the best way forward and will undertake a permanent resolution during 2026. The family named on the headstones cannot be identified and insurance does not cover this situation, so the cost of these repairs will therefore fall to the Parish.
- *Repair of the roof at St Martin's:* the QQI identified a number of required repairs and these were undertaken and completed during the year on budget and on schedule by Clarke Roofing.
- *Repair of windows at St Martin's:* some minor repairs were undertaken during the year and quotes obtained for more extensive restoration of some of the stained glass windows, including the 'Baines' window, commissioned by the Baines family in honour of their son, Frederick, killed in the First World War. This window is famous for having a rare depiction of snow. These works will be undertaken in 2026.
- *Preliminary work to establish repair needs for the tower at St Martin's:* the QQI identified potential woodworm issues in the beams and we commissioned inspections by a structural engineer during the year, under the supervision of the Diocesan architect. No urgent repair needs have been identified and the works will be commissioned during 2026.
- *Other works:* a number of small building works were identified by the QQI to all three Churches and these have either been completed in 2025 or are in plan for 2026. In addition, routine electrical repairs, organ tuning and clock maintenance took place during 2025. The Emmanuel Centre also required repairs to its floor during the year but these costs were fully covered by insurance.

Funding for all of the above work has come (or will come) either from donors identified above or from other legacies designated for such works. The Parish is in the fortunate position of being able to turn to these sources of funding, as the cost of maintaining three ancient buildings is high. We remain grateful that all our Churches are in good order and they remain pleasing places for our worshippers and guests to come to. We would like to thank the members of our Fabric Committee (Luke Biersteker, Paul Charman and Ian Henley) for their ongoing work to ensure that this remains the case.

5. Finance Committee

The Finance Committee (FC) met three times during 2025 to consider the financial position of the PCC, including operating performance, investment/disinvestment requirements, project expenditure and other financial matters (such as investment strategy and insurance).

The FC and the PCC are provided with a monthly statement of income and expenditure prepared by our Bookkeeper, along with a cash flow forecast for the remainder of the year and a statement of the value of the PCC's investments, both prepared by committee member Stuart Curry. Sufficient management information is provided to the FC and the PCC to monitor the Parish's finances and to make informed decisions about income, expenditure, liquidity and investment strategy.

The FC also considers an annual budget, usually prepared in November, for the forthcoming year and presented to the PCC for approval.

The PCC would like to thank members of the Finance Committee for their work during the year: Ian Henley (Treasurer), James Clarry, Stuart Curry, Keith Hine and Tony Seddon. There have been some significant financial matters to consider over recent years and the work involved in monitoring and managing the performance and outlook should not be underestimated.

6. Other financial matters to note

Gift Aid recovery and re-claiming Gift Aid are carried out by the Bookkeeper, who keeps track of all donations and makes the quarterly online submissions now required by HMRC.

Parish Giving Scheme (PGS). The PGS is an independent charity set up to ease the administration of Planned Giving for participating Parishes. In particular, it ensures timely recovery of Gift Aid from HMRC on donations. It also provides a method of automatically increasing Planned Giving in line with inflation, where this is agreed by the donor. It has been very beneficial for the Beacon Parish and we continue to encourage existing and potential donors to select this option for giving, rather than using standing orders or direct debits. PGS donations now represent c 62% of Planned Giving receipts: this is a small increase on last year and we shall continue to look to drive this number higher.

Approval of accounts. The PCC continues to use the accountancy firm Maxwell-Gumbleton & Co to prepare the annual accounts in the approved form. We are grateful to them for their diligent attention to our affairs and for the very significantly discounted fee for their work.

7. Financial Review

Incoming Resources

The total of incoming resources saw a 14% increase over 2024. This number includes a material contribution from Friends of St Margaret's to the Chancel floor project; excluding this, there was a 2% decline (on a like for like basis) in incoming resources, due mainly to lower legacies and tax recovery.

Planned Giving reduced slightly but this was more than offset by an increase in Unplanned Giving. It is appropriate at this point for the PCC to acknowledge and deeply thank the many givers, both those who do so regularly and those who do so occasionally. In particular we would like to thank those who have responded to appeals for support by either starting new contributions or by increasing their existing regular giving. Every donation, no matter how big, is vital for the success of our mission – thank you.

Grants: We continue to benefit from the generosity of local donors and are very grateful once again to the Turner-Dumbrell Foundation, who renewed their funding for maintenance of the Churchyard. The Parish Councils of Westmeston and Streat also continued their generous support of our Churchyard maintenance costs in both those villages and Ditchling Parish Council provided support for the maintenance of the clock in St Margaret's – we are most grateful for the commitment shown by our local authorities to the maintenance of important village assets. Finally, we are also grateful for the continued support of the Commonwealth War Graves Commission.

The Friends of St Margaret's (FoSM): The Trustees of the Friends once again provided generous support in 2025 for the maintenance of the fabric of the Church (listed under note 2 of the accounts as 'Special appeals income'). This support went notably to the re-laying of the floor in the Chancel area, where the PCC had decided to remove some unsightly, uncomfortable, unsafe and mostly unused choir stalls. This 'reordering' project cost circa £47,000 (net of VAT, all of which has been

reclaimed under the LPW scheme) – these costs have been met in full by FoSM and we reiterate our thanks to the Trustees for this generous support.

Resources Expended

Total resources expended increased by circa 18% year on year, due mainly to the cost of major works and repairs. Excluding this cost in both years, the total resources expended reduced by circa 6% - this was helped by the absence of a vicar for most of the year. In addition to the expenditure for the Chancel floor mentioned above, a number of other repairs were necessary, having been mandated by the QQI in 2024. These QQI-related expenditures will continue into 2026; they are unwelcome impositions on our limited resources but necessary to maintain the fabric of our most important physical assets. We are fortunate to be able to draw on legacies and grants for the bulk of these costs but these resources are of course not unlimited.

Aside from fabric repairs, the largest item of expenditure continues to be the Diocesan parish contribution (known as the Parish Share). The Parish Share covers the housing, stipend and pension costs of the clergy across the Diocese, plus a sum for Diocesan central costs, clergy training and a contribution to national church funds. Some 60% of the Parish Share goes on the clergies' stipends, pension and housing costs, 20% on parish support services (safeguarding, youth, finance etc.), 16% on training new clergy and curates and 4% on the central church and support for poorer dioceses. In 2025, the Parish Share was paid at circa 70% of the amount requested by the Diocese, following a review of the operating budget before the start of the year. At the time of writing, it has been announced that a new Priest-in-Charge has been appointed as minister for the Parish; given this will be a 50% role, the PCC will review the level of Parish Share when the new minister starts her duties.

Major Works and Repairs (MW&R): The most material project in 2025 was the Chancel floor project in St Margaret's. Significant expenditure was also incurred on initial investigation work on the St Martin's tower, where the QQI had identified some issues. Further expenditure to address the underlying cause will be required in 2026. In addition, the QQI identified several small building works required at all three Churches, which were all addressed in 2025.

The Emmanuel Centre (EC): The EC has become less utilized for Parish activity since the Covid pandemic in 2020 but the PCC has been able to run it for various events and record small surpluses every year. Whilst 2025 showed another small surplus, we were (as described above) able to transfer the lease on this property to a local Christian charity with effect from 1st January 2026. We are delighted that it will remain in such beneficial use for our community.

Church administration, operating and upkeep costs: The PCC continues to manage these running costs as carefully as possible, mindful that they are paid for by parishioners' donations. These costs were reduced by 2% in 2025.

8. Financial Situation, Outlook and Future Plans

Having stabilised the 'core' financial position (i.e. the position excluding expenditure on MW&R) in 2024 by managing Parish Share payments and making the Youth Worker role redundant, the focus in 2025 was to achieve at least a breakeven position for the year. Whilst this has been achieved, the Parish did benefit in 2025 from c. £25,000 of grants and sums left in wills (the latter recorded in Unplanned Giving). Whilst some of these tend to recur regularly (such as the grants from village councils), most are, by their nature, 'one-offs' and therefore unpredictable. It remains a challenge to operate on a fully sustainable basis and the PCC continues to focus on building regular giving and managing costs. Given the substantial resources available to the PCC (including c £125,000 of unrestricted funds), the PCC considers the Charity to be a going concern.

Net Assets: The overall net assets of the PCC decreased by circa 9% during the year, reflecting the use of our investment portfolio to finance the various fabric expenditures described above.

Investment Funds: The Parish has two broad categories of investment:

- *Restricted and Endowment Funds* totalling circa £297,000, down 12% on 2024, as positive market movements were offset by withdrawals made to pay for MW&R. Proceeds from Restricted and Endowment Funds are reserved for the use for which the original endowments or donations were given. Such funds are listed on pages 20 and 21, note 11 to the Financial Statements. The largest parts of these Funds relate to Streat Church and St Martin's Westmeston. The Friends of St Margaret's fund holds significant reserves committed to the fabric of St Margaret's. We are thus fortunate that we remain well positioned to undertake MW&R for our three ancient and historic buildings for the foreseeable future.
- *Unrestricted and Designated Funds* stood at circa £140,000, flat against 2024. Whilst some of these Funds are cash at the bank and short term deposits, the majority is represented by the PCC's market investments. Designation has been made within these investments (as noted in Note 11) to St Margaret's (Audrey Day).

Financial markets performed strongly during the year under review, with our equity-based benchmarks returning circa 11-12% and bond-based benchmarks circa 6%; however, the PCC's investments failed to keep track of this market performance, having lagged behind these benchmarks. Funds are managed for the PCC by CCLA (a fund manager specialising in the needs of Churches, Councils and Local Authorities). CCLA was taken over during the year by Jupiter Investment Management. Finance Committee is reviewing performance in light of new ownership with a view to taking action if performance remains unsatisfactory. The PCC remains focussed on ensuring the security of the Charity's investments, as well as on deriving the best possible return from them within its agreed risk appetite.

Outlook: Looking forward, the following financial risks and opportunities should be noted:

- Giving: we have navigated the vacancy well in terms of engagement, attendance and this is feeding through into Giving, where the year on year underlying totals are up c 6% (helped to a certain extent by legacies). We must however drive giving deeper and wider into our community, as we are still overly dependent on a relatively small number of major donors. The arrival of a new incumbent presents the opportunity of achieving this. The PCC remains committed to developing giving and reminds the community on a regular basis of its importance.
- Investment funds and income: whilst markets performed strongly in 2025, there remain many economic and geo-political risks to the performance of our portfolio, affecting both asset values and investment income. In response to these risks, the PCC made the decision in early 2025 to rebalance some of its directly held investments more in favour of multi-asset funds. This will remain under close review during the forthcoming year, particularly given the relative underperformance to benchmark of our funds at CCLA (see above).
- MW&R: with the majority of QOI-required repairs now completed or in train and with the risk of major tower repair costs at St Martin's now mitigated, the situation is now more stable than when last reported. However, three ancient buildings present an ongoing risk of major repair costs at any time. The discontinuation of the Listed Places of Worship scheme means that the PCC will need to fund the gross cost of MW&R, as VAT will not be recoverable.
- Net assets: fabric-related costs remain an ongoing risk to net assets, as we shall need to draw on investments to fund these for the foreseeable future. It is important that we

continue to encourage legacies and identify opportunities to secure grants in order to maintain net assets. It should be noted, in this respect, that we held circa £16,000 of cash at the year-end (showing in the Accounts as Unrestricted Funds) at the year-end; this includes £5000 of unspent Unrestricted grant monies. Another £10000 of Unrestricted legacy monies has been pledged to the Parish – we hope to receive this in 2026 after probate has been completed.

9. **Risk Management Framework:** The PCC has a suite of policies which are reviewed regularly and assist the management of risk (see section 10 below). It is also supported in this respect by dedicated Finance and Fabric Committees, who regularly review these specialist areas.

The risk of major repairs is covered by a variety of dedicated funds (see 8 above).

The major risks facing the Parish are (i) the need to maintain engagement and giving levels through the vacancy and ensure the smooth transition to our new incumbent; and (ii) the long-term sustainability of the financial situation: the fabric can be sustained through the use of legacies and FoSM support for the foreseeable future but it remains important that the core operating position is held to breakeven or better.

10. Policies

- a. **PCC Reserves policy** is to maintain readily realisable Unrestricted Funds sufficient to meet anticipated outgoings. Though the majority of incoming and outgoing resources are regular and predictable, the PCC policy is to ensure that there is no less than the value of four months of average expenditure available in Unrestricted Funds. As at 31st December 2025, the PCC was comfortably in compliance with this policy.
- b. **PCC investment policy** is to invest funds via CCLA (Churches, Charities and Local Authorities Investment Management Limited), a leading ethical and sustainable investment manager, in either a Central Board of Finance (CBF) Church of England Investment Fund, a Charities Investment Fund, or the CBF Church of England Deposit Fund. The PCC deposit account is held with CCLA and the current account is held with HSBC.
- c. **Health & Safety policy** covers inter alia risk assessments which are carried out for all events and activities.
- d. **Safeguarding policy** – see section 11

11. Safeguarding Report (provided by the Acting Parish Safeguarding Officer (PSO))

The Beacon Parish is part of the Dashboard roll-out by the Diocese and are on Stage 3. In early 2026 they have also joined the Safeguarding Hub and are currently attending training when available.

We are in a period of vacancy and the PSO and churchwardens coordinate with both Church House and our Rural Dean and Archdeacon if there are any safeguarding issues within the Parish.

Our Safeguarding Policy is reviewed annually before the APCM and appears on the Beacon Parish website www.beaconparish.co.uk and is also prominently displayed on the notice boards in our three churches.

Disclosure and Barring Service (DBS) and Safeguarding training are currently up-to-date and we remind our PCC and volunteers as necessary.

Disclosure and Barring Service (DBS) and Safeguarding training are currently up-to-date and we remind our PCC and volunteers as necessary.

The members of the PCC are committed to safeguarding, care and nurture of all our congregation and members and recognise that Safeguarding is everyone's responsibility. We pay attention to any specific needs for vulnerable adults and children and keep our risk assessments for individual events up to date.

Tessa Haughton, Churchwarden in the Parish, is Acting Parish Safeguarding Officer. We continue to ask others to take on this role but have been unsuccessful in appointing a new PSO.

Tessa Haughton – Acting PSO – 14th February 2026

Signed on behalf of the PCC



Date..... 23/4/26

.....
Ian Henley (Treasurer)

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025**

	NOTES	2025 Unrestricted Funds	2025 Restricted Funds	2025 Endowment Funds	2025 Totals	2024 Totals Restated
		£	£	£	£	£
INCOMING RESOURCES						
Voluntary income	2a	107,064	48,674		155,738	125,648
Activities for generating funds	2b	4,087			4,087	7,337
Income from investments	2c	3,599	8,751	0	12,350	12,307
Church activities	2d	22,991			22,991	23,575
Other incoming resources	2e	3			3	1,606
Total incoming resources		137,744	57,425	0	195,169	170,473
RESOURCES EXPENDED						
Raising funds	3a	2,172			2,172	1,460
Church activities	3b	165,610	47,771		213,381	180,897
Total resources expended		167,782	47,771	0	215,553	182,357
NET INCOMING/ (OUTGOING) RESOURCES BEFORE TRANSFERS		(30,038)	9,654	0	(20,384)	(11,884)
GROSS TRANSFERS BETWEEN FUNDS	5	37,623	(37,623)		0	0
NET INCOMING/ (OUTGOING) RESOURCES BEFORE OTHER RECOGNISED GAINS/(LOSSES)		7,585	(27,969)	0	(20,384)	(11,884)
Gains/(losses) on revaluation of fixed assets	7	(6,710)	(6,534)	(6,853)	(20,097)	18,422
Gains/(losses) on disposal of fixed assets		0	0	0	0	0
NET MOVEMENT IN FUNDS		875	(34,503)	(6,853)	(40,481)	6,538
Fund balances brought forward at 1 January 2025		139,208	187,337	150,554	477,099	470,561
Fund balances carried forward at 31 December 2025		140,083	152,834	143,701	436,618	477,099

The notes on pages 12 to 20 form an integral part of these financial statements

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

BALANCE SHEET AT 31 DECEMBER 2025

	NOTES	2025	2024
FIXED ASSETS		£	£
Tangible fixed assets	7	2,512	3,768
Investments	7b	404,643	442,670
Total fixed assets		<u>407,155</u>	<u>446,438</u>
CURRENT ASSETS			
Debtors	9	7,183	7,723
Short term deposits		10,046	11,838
Cash		<u>16,458</u>	<u>15,787</u>
		33,687	35,348
CURRENT LIABILITIES			
Creditors falling due in <1 year	10	(4,224)	(4,687)
NET CURRENT ASSETS		<u>29,463</u>	<u>30,661</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>436,618</u>	<u>477,099</u>
NET ASSETS		<u>436,618</u>	<u>477,099</u>
FUNDS			
Unrestricted funds	11	140,083	139,208
Restricted funds	11	152,834	187,337
Endowment funds	11	143,701	150,554
		<u>436,618</u>	<u>477,099</u>

Signed on behalf of the PCC

Ian Henley (Treasurer)

Date 27/4/26

The notes on pages 12 to 20 form an integral part of these financial statements

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting Policies

Charity information

Parochial Church Council of Ditchling, Streat and Westmeston is an unincorporated charity registered with the Charity Commission under the reference 1132488.

(a) Accounting convention

These financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from January 2015. The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the Charity and rounded to the nearest £.

(b) Funds accounting

Funds held by the PCC are:

Unrestricted funds - these represent the remaining income funds that are available for spending on general purposes of the PCC, including amounts designated for spending on a future project and which are therefore not disclosed in its 'free reserves' as disclosed in the trustees report.

Restricted funds - these are income funds that must be spent on restricted purposes and details of the funds held and restrictions provided are shown in the notes to the accounts.

Endowment funds - these are restricted funds that must be retained as trust capital either permanently or subject to a discretionary power to spend capital as income, and where the use of any income or other benefit derived from the capital may be restricted or unrestricted. Full details of all their restrictions are shown in the notes to the accounts.

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 December 2025

1 Accounting Policies (Continued)

(c) Income resources

All income resources are accounted for gross.

Voluntary income

Planned giving, collections and similar donations are recognised when received. Tax refunds are recognised when the incoming resources to which they relate is received.

Grants and legacies are accounted for when the PCC is entitled to the use of the resources, their ultimate receipt is considered reasonable certain and the amounts due are readily quantifiable.

Income from investments

This is included in the accounts when receivable.

Gains and losses on investments

This includes any gain or loss on sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

All other income

All other income is recognised when it is receivable.

(d) Resources used

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. All expenditure including support costs and governance cost are allocated or apportioned to applicable expenditure headings, as noted below.

Support costs are those that assist the work of the PCC but do not directly represent charitable activities and include office and governance costs. They are incurred directly in support of expenditure on the objects of the Charity. Where support costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of the resources.

Governance costs comprise all costs involving the public accountability of the PCC and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees. Where they cannot be directly attributable to particular headings they have been allocated on a basis consistent with the use of the resources.

(e) Church activities

The diocesan parish contribution is accounted for when paid. All was paid before the end of the year.

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 December 2025

1 Accounting Policies (Continued)

(f) Fixed assets

Tangible fixed assets

In so far as consecrated and benefice property of any kind is excluded from the statutory definition of "charity" by Section 10(2) (a) and (c) of the Charities Act 2011 such assets are not capitalised in the financial statements.

Movable church furnishing held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected but are not included in the accounts. For inalienable property acquired prior to 1 October 2007 there is insufficient cost information available and therefore such assets are not valued in the accounts. No individual items have been acquired since 1 October 2007.

All expenditure on consecrated or beneficed buildings and moveable church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities (SOFA).

Depreciation

Depreciation is calculated to write down the cost of tangible fixed assets, excluding freehold properties, over their expected useful lives.

Equipment used within the church premises is depreciated on a straight line basis over 5 years.

(g) Investments

Investments are stated at market value at the balance sheet date. The SOFA includes the net gains and losses arising on the revaluations and disposals throughout the year.

(h) Short term deposits

Short-term deposits include cash held on deposit either with the CBF Church of England Funds, or at the bank.

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

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

2 Income resources

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2025 £	TOTAL FUNDS 2024 £
a <i>Voluntary income</i>					
Planned giving	63,288			63,288	65,206
Unplanned giving	21,544			21,544	27,952
Collections at all other services	2,293			2,293	1,815
Special appeals income	-	37,691		37,691	9,633
Income tax recoverable	-			-	8,797
Grants	6,239	10,983		17,222	9,245
Legacies	13,700	-		13,700	3,000
	<u>107,064</u>	<u>48,674</u>		<u>155,738</u>	<u>125,648</u>
b <i>Activities for generating funds</i>					
Fetes, bazaars and other fund-raising events	4,087			4,087	7,337
	<u>4,087</u>			<u>4,087</u>	<u>7,337</u>
c <i>Investment income</i>					
Dividends and interest	3,599	8,751		12,350	12,307
	<u>3,599</u>	<u>8,751</u>	<u>-</u>	<u>12,350</u>	<u>12,307</u>
d <i>Income from Church Activities</i>					
Hire of Emmanuel Centre	3,687			3,687	3,039
Hire of church land/buildings	858			858	768
Fees from Weddings & Funerals	18,446			18,446	19,768
	<u>22,991</u>			<u>22,991</u>	<u>23,575</u>
e <i>Other incoming resources</i>					
Sundry income	3			3	1,606
	<u>3</u>	<u>-</u>		<u>3</u>	<u>1,606</u>
Total incoming resources	<u>137,744</u>	<u>57,425</u>	<u>-</u>	<u>195,169</u>	<u>170,473</u>

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

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

3 Resources expended

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2025 £	TOTAL FUNDS 2024 £
a					
<i>Raising Funds</i>					
Fund Raising Events costs	2,172			2,172	1,460
	2,172			2,172	1,460
b					
<i>Church Activities</i>					
Missionary and charitable giving:					
Secular Charities	854			854	1,714
Home:					
Home Mission	854	-		854	1,714
Ministry costs:					
Diocesan parish contribution	58,935			58,935	54,799
Other clergy costs	2,212			2,212	6,549
Church running expenses	14,840			14,840	14,418
Church maintenance	9,842			9,842	12,674
Upkeep of services	9,234			9,234	7,285
Upkeep of churchyard	7,596			7,596	6,200
Emmanuel Centre running costs	3,516			3,516	2,718
Youth Work	-			-	9,790
Toddler Group	-			-	-
Major works and repairs	45,391	47,771		93,162	52,006
Administration, stationery etc.	2,366			2,366	4,045
Book keeping	7,200			7,200	-
Independent examination fee	2,268			2,268	1,134
Miscellaneous costs	100			100	259
Depreciation	1,256			1,256	1,256
	165,610	47,771		213,381	180,897
Total resources expended	167,782	47,771		215,553	182,357

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

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

4 Staff costs

	2025	2024
	£	£
Wages and salaries	-	14,978
Pension costs	-	823
	<u>-</u>	<u>15,801</u>
Average employee numbers	0	3

4(a) Payments to PCC members

During the year the trustee, Paul Charman, was paid £6,000 for churchyard maintenance services and the trustee, Virginia de LaPole, was paid £1,554 for cleaning services and verges fees.

5 Analysis of transfers between funds

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025
	£	£	£	£
Restricted income towards Westmeston	24,477	(24,477)	-	-
Grant towards St Margaret's Chancel	7,948	(7,948)	-	-
Grants towards choir stalls	500	(500)	-	-
Grant towards war graves	15	(15)	-	-
Grants towards churchyard upkeep	4,683	(4,683)	-	-
Total	<u>37,623</u>	<u>(37,623)</u>	<u>-</u>	<u>-</u>

6 Support costs

	Support costs	Governance costs	2025	2024
	£	£	£	£
Independent examination fees		1,134	1,134	1,134
		<u>1,134</u>	<u>1,134</u>	<u>1,134</u>
Analysed between:				
Charitable activities		<u>1,134</u>	<u>1,134</u>	<u>1,134</u>

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

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

7 Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 January 2025	6,280	6,280
Addition	-	-
At 31 December 2025	<u>6,280</u>	<u>6,280</u>
Depreciation		
At 1 January 2025	2,512	2,512
Charge in year	<u>1,256</u>	<u>1,256</u>
At 31 December 2025	<u>3,768</u>	<u>3,768</u>
Net book value		
At 31 December 2025	<u>2,512</u>	<u>2,512</u>
At 31 December 2024	<u>3,768</u>	<u>3,768</u>

7b Investments

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total £
Market value 1 January 2025	126,569	165,547	150,554	442,670
Purchases at cost				-
Disposal proceeds		(17,930)		(17,930)
Revaluation of investments	(6,710)	(6,534)	(6,853)	(20,097)
Market value 31 December 2025	<u>119,859</u>	<u>141,083</u>	<u>143,701</u>	<u>404,643</u>

8 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2025 £
Fixed assets	2,512			2,512
Investments	119,859	141,083	143,701	404,643
Cash and deposits	14,753	11,751		26,504
Debtors	7,183			7,183
Current liabilities	(4,224)			(4,224)
	<u>140,083</u>	<u>152,834</u>	<u>143,701</u>	<u>436,618</u>

9 Debtors

	2025 £	2024 £
Gift aid recoverable	1,692	1,692
Other debtors	<u>5,491</u>	<u>6,031</u>
	<u>7,183</u>	<u>7,723</u>

10 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors and accruals	<u>4,224</u>	<u>4,687</u>
	<u>4,224</u>	<u>4,687</u>

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

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

11 Statements of funds

	Bal b/fwd 01-Jan-25	Income	Expenditure	Transfers	Gains / (losses)	Bal c/fwd 31-Dec-25
	£	£	£	£	£	£
Unrestricted Fund						
General Fund	95,862	137,744	(167,782)	37,623	(6,710)	96,737
Designated						
Audrey Day	43,346					43,346
Total Unrestricted	139,208	137,744	(167,782)	37,623	(6,710)	140,083
Restricted Fund						
Ab'gavenny Proj Invest	41,352	1,150		(1,150)	(1,653)	39,699
Chancel Trust Deposit	7,948	97		(7,948)		97
Choir stalls	500			(500)		-
Turner Dumbrell Foundation	583			(583)		-
Turner Dumbrell Foundation - Curtain grant	3,447	6,633	(10,080)			-
Hillary Bauer - Curtain maintenance	-	250				250
Turner Dumbrell Foundation -Churchyard mainenance	-	4,100		(4,100)		-
Friends of St Margaret's	-	37,691	(37,691)			-
Other restricted income	-					-
Swan Perkins Trust Investment	124,195			(17,930)	(4,880)	101,385
Swan Perkins Trust Deposit	5,309	3,506		(4,426)		4,389
Mabel Baines Deposit	200	786		(986)		-
Lambert 1 & 2 Trust Deposit	3,480	3,211				6,691
Clock Fund	16					16
Memorial Book	307					307
	187,337	57,424	(47,771)	(37,623)	(6,533)	152,834
Endowment Fund						
M Baines Trust	27,725				(1,108)	26,617
Lambert 1 Trust	14,336				(573)	13,763
Lambert 2 Trust	107,725				(5,156)	102,569
W H Fitzhugh Trust	473				(23)	450
Scarfe Trust	295				7	302
	150,554	0	0	0	(6,853)	143,701

Refer to page 20 for notes on funds

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

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

Note 11 continued

Funds

Designated

The parish was left a legacy of £43,346 by Audrey Day. This amount has been designated to fund future projects in St Margaret's for the benefit of the parish.

Restricted - The following are restricted to the purposes for which the funds have been given:

The Abergavenny Projects Fund was opened with the proceeds from the winding up of a small trust, The Abergavenny Chapel Maintenance Fund, held by the Diocese and released by the Charity Commissioners in 2004. The PCC re-titled it and restricted its use to the maintenance and restoration of St Margaret's church. In 2022 the PCC agreed that the application of the Fund should be changed to the use for the maintenance and restoration of St Margaret's Church, with capital and income from the fund being used to support general expenditure on the running costs of St Margaret's, including expenditure on audio-visual needs.

St Margaret's Chancel Deposit is the fund supported by St Margaret's Chancel Trust and is held by the Diocese. It is restricted to the maintenance of the Chancel.

Clock Fund – for money given for the maintenance of St Margaret's clock.

Swan Perkins Trust – furthering the religious and charitable work of the Church of England in the parishes of Streat and Westmeston including the repair and maintenance and upkeep of the fabric of the churches in the said parishes. The PCC holds an investment account and a deposit account for this Trust.

Mabel Baines – a Restricted deposit fund is held by the PCC for income from the Mabel Baines Endowment.

Endowment – The following funds are held by the Diocese on behalf of the PCC.

St Margaret's Chancel Repair Trust – this investment account is held directly on trust by the Chichester Diocesan Fund and Board of Finance (DBF) and is not shown in these accounts, on the advice of the Diocese.

For transparency, the capital value of this account was £14,103 at 31 December 2025. Dividend income from this account is paid into the PCC's bank account and is available for general use in St Margaret's Church. This income totalled £382 in 2025.

Mabel Baines – the income from this investment is for repairs to the fabric and furnishings of Westmeston Church and the upkeep of its churchyard.

Lambert 1 – the income from this fund is for the upkeep of a grave and the graveyard at Westmeston Church and also for the fabric of the church.

Lambert 2 – the income from this fund is for use on the fabric of Westmeston Church, unless the R M Lambert and H C Lane memorials are not kept in good repair, in which case it is for the upkeep of St Margaret's Church in memory of A.P. Lambert's wife.

Scarfe – income from the capital is to be used for the upkeep of certain graves in Streat churchyard. Any surplus is to be used for distribution to the poor of the parish each Christmas.

Fitzhugh – the income from this fund is to be used for the upkeep of the grave in Streat churchyard. The PCC holds this investment.

**PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON
INDEPENDENT EXAMINERS' REPORT TO THE PAROCHIAL CHURCH COUNCIL OF
DITCHLING, STREAT AND WESTMESTON**

We report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 1 to 20

Respective responsibilities of trustees and examiners

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees 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 our 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 Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to our attention.

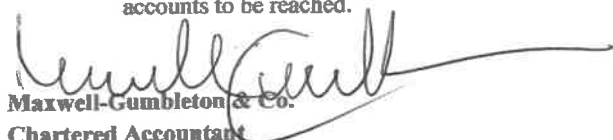
Basis of independent examiners' statement

Our 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 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 examiners' statement

In connection with our examination, no matter has come to our attention:

- 1 which gives us reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- 2 to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


Maxwell-Gumbleton & Co.
Chartered Accountant
1 West Street
Lewes
East Sussex
BN7 2NZ

Date 30 April 2026

Accounts

**The Beacon Parish of St Margaret's
Ditchling, Streat Parish Church and St Martin's Westmeston**

**ANNUAL REPORT
AND
FINANCIAL STATEMENTS
OF THE
PAROCHIAL CHURCH COUNCIL
For the year ended 31 December 2024**

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CONTENTS

	Page
Annual report	1-9
Statement of financial activities	10
Balance sheet	11
Notes to the accounts	12-20
Report of the independent examiner	21

Ditchling, Streat and Westmeston Parochial Church Council

Incumbent: The Reverend D Wallis, The Vicarage, 2 Charlton Gardens, Lewes Road, Ditchling
East Sussex, BN6 8WA

Independent examiner: Maxwell-Gumbleton & Co, 1 West Street, Lewes, East Sussex
BN7 2NZ

Bankers: HSBC, 38-40 South Road · Haywards Heath · West Sussex · RH16 4LA

The Parish of Ditchling, Streat and Westmeston (known as the Beacon Parish) is a registered charity,
number 1132488.

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

Annual Report for 2024

Administrative information

The Parish is a charity and registered with the Charity Commission within the meaning of the Charities Act 2011, number 1132488. The Parish Office is at the Vicarage, 2 Charlton Gardens, Lewes Road, Ditchling, BN6 8WA. After the Annual Parochial Church Meeting (APCM) on Sunday 12th May 2024, the following were elected and were serving as members of the Parochial Church Council (PCC) as at 31st December 2024:

Incumbent:	The Reverend David Wallis Chairman	
Churchwardens:	Paul Charman	Deanery Synod
	Tessa Haughton	
	Dr Keith Hine	
	Mike Sewell	
Elected Members:	Luke Biersteker	Secretary
	Lydia Biersteker	
	Margaret Bovill	
	Virginia De La Pole	
	Heather Evans	Treasurer
	Sherrian Guest	
	Ian Henley	
	Deborah Miarkowska	

Structure, governance and management

The PCC is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (in this case, the incumbent), the Churchwardens and members of the Deanery Synod and the members of the Church who are elected at the APCM. Members are warmly encouraged to stand for election to the PCC and we try to ensure a balance of skills and experience where possible.

Our former Treasurer, Sir Mark Moody-Stuart and Bookkeeper, Sue Sewell both stood down at the APCM, each having served in these positions for 17 and 16 years respectively. The PCC would like to extend its grateful thanks to them for their extended service and dedicated support of the Parish. Our Lay Reader, Colyeen Blanchard also stood down at the APCM and we also extend thanks to her for her service.

Objectives and Activities

The primary objective of the Beacon Parish of Ditchling, Streat and Westmeston is the promotion 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 Reverend David Wallis, in promoting in the ecclesiastical Parish the whole mission of the Church pastoral, evangelistic, social and ecumenical.

We have considered the Charity Commission's guidance on public benefit and the supplementary guidance on charities for the advancement of religion. We try to enable all residents of the Parish to live out their faith as part of our community. The three churches of St Margaret's Ditchling, St Martin's Westmeston and Streat are open to all, and pastoral support and social and community activities are available to all, regardless of membership of the church or beliefs.

Achievements and performance

Church attendance and other ministry activity

There are 195 (2023 - 187) parishioners on the church electoral roll of the Beacon Parish. This continued recovery in numbers is welcome, after the impact to numbers experienced during Covid.

We have seen another full year of activity in the Parish, with regular services at all our churches and a busy programme of community events aimed at both young people and adults. There were regular 10am Sunday morning Communion services in St Margaret's and one service each month in either Streat Church, or St Martin's Westmeston. There were also regular Wednesday 10am Communion services at St Margaret's. At St George's Park, a large retirement village complex in the Parish run by the Augustinian order, regular fortnightly services of Holy Communion were held in the chapel of the complex. This is an important and much appreciated part of the work of the Parish as the population of the complex is as large as that of the villages of Streat and Westmeston.

Attendance at normal Sunday services at St Margaret's averaged 51 (with five children), with an average attendance of 14 at the Wednesday 10am Communion services. There were five normal Sunday services at St Martin's Westmeston, attended on average by 39 people (with one child). There were also five normal Sunday services in Streat with average attendance of 43 (with one child). Attendance at the Thursday services at St George's Park was c. 30 people, a significant increase from last year's average of 20 – we continue to deepen the roots of this 'planted' Church.

In addition, attendance at Christmas services was high at all three churches. At St Margaret's on Christmas Day, we welcomed 65 adults and 11 children, whilst our very popular crib service on Christmas Eve attracted 330 adults and 146 children. At St Martin's, Westmeston there were 50 people (including 2 children) on Christmas morning. All 3 churches held Carol services, with high levels of attendance of adults and children.

A number of Sunday afternoon services were held during the summer months in both St Martin's Westmeston (3) and Streat Church (3). Each was differently themed and typically started with tea and cakes (and sometimes Pimms!) in the churchyard, followed by songs of praise in the church. These proved popular and attracted very good attendances.

Good Morning Friday meetings for fellowship, prayer and readings were held weekly on Zoom with average attendance of 12. Our Churchwarden Keith Hine also started a new study group, called Next Steps, aimed at deepening attendees' insight into the Bible – average attendance of 9. The Reverend Canon Dr Peter Sills, who regularly assists the Beacon Parish with services, has also run discussion groups for members of our worshipping community, which have studied both biblical and other materials relating to Christianity.

There were special services for various occasions (schools, harvest, Remembrance Sunday) at all three churches at different times of the year which were well attended. All three churches were open daily to the public during the day throughout the year (apart from the temporary closure of St Martin's, Westmeston during repairs – see below) and there were many passing visitors.

Whilst we sadly had to make the position of youth worker redundant from July, we have maintained an active programme of events for children and young people in the Parish, with Family services, a regular 'Little Beacons' Sunday school, collective worship in St Margaret's Primary School and half-term and end of term services in St Margaret's Church, with average attendance (in addition to approximately 190 school children) of over 100 parents, grandparents and carers.

Our online streaming capability in St Margaret's has proved an excellent medium for opening up our services and enlarging our worshipping community, which we now estimate at 112 (over double the average Sunday attendance at St Margaret's). It helps those who are unwell, or otherwise unable to attend, to enjoy the ministry and also enables greater levels of participation at weddings and funerals (where couples or family request its use). Viewers are able to watch live or catch up later at home and this has proved to be popular: whilst it is difficult to gauge average online participation accurately, we estimate viewings have averaged 47 through the year (a significant increase from last year).

There were 7 (11 in 2023) baptisms and 10 (7) weddings across our churches in 2024. There were 18 (20) funerals, or interment of ashes and 3 memorial services.

Other community activity

Outside of the Church and its ministry, the Parish's dedicated and enthusiastic volunteers arranged a full calendar of events for parishioners, the local community and visitors throughout the year. These not only serve to raise income for the Parish (see Section 7 below), but they also bring our Church community together and will hopefully encourage non-churchgoers in our villages to engage with their Churches. We continued with well-established events such as Souper Saturday, Apple Day and Wreathmaking and broke new ground with two extremely well-attended events, a Flower Festival timed to coincide with the biennial Ditchling Village Fair and a three day Christmas Tree festival held in St Margaret's – a delightful way to get our local community to think about the Christmas season ahead. In addition, we welcomed concerts from the Brighton Singers and Vivace to St Margaret's and Streat Church opened its doors to musicians Red Priest and to local fauna and flora expert Reg Lanaway. Our volunteers already have a number of exciting initiatives in the pipeline for 2025 and the PCC would like to thank them all for their continued hard work and dedication.

Review of the year

1. **The PCC committee** met nine times during the year, with all meetings conducted in person. Attendance levels have been consistently high, with most members turning up for most meetings. Whilst certain matters are communicated and discussed outside committee, all formal decisions are made at committee and duly recorded in the minutes. The PCC manages all administrative, financial and safeguarding issues for the Parish, whilst maintaining a sharp focus on promoting the ministry of the Church in the Parish. In addition to the PCC, there were four Churchwarden meetings and the Annual Parish Council Meeting in May. One Churchwarden, Mike Sewell, has announced his intention to stand down from his role at the 2025 APCM and plans are in hand to manage this transition. The PCC extends its grateful thanks to Mike for his service to the Parish over many years.
2. **The Emmanuel Centre.** The Emmanuel Centre (EC) in Ditchling, which we rent from the Church Growth Trust, is a resource for our parishioners and the local community. Our former co-tenant, The Point Church, discontinued their use of the EC during 2024. A number of users from our local community rent the EC from us for their activities and we look to at least break even from a financial point of view.

3. Youth Work

Because of financial constraints, discussed elsewhere in this report, we were unable to retain the services of our youth worker, Gary Pickett and we made this position redundant in the summer. Gary left with our thanks and good wishes and the Parish remains committed to providing access to ministry and other engagement opportunities for youth work. Thanks to the work of Reverend Wallis and our enthusiastic volunteers, the links between the Church and the Primary School remain very strong and collective worship continues on a regular basis in the School, with no loss of enthusiasm on the part of the pupils and teachers. End of term services continue at St Margaret's, with high levels of attendance from pupils and parents.

4. **The Fabric Committee Report**

The Fabric Committee did not meet formally during 2024. Only one main project was undertaken, the replacement of part of the floor in the south-west corner of St Martin's, Westmeston. This was completed on time and under budget, though the Church was closed for services for 3 months. We are grateful for the care and attention given to this project by our Churchwarden Paul Charman and for the excellent work of our contractors, Oriole Constructors.

Towards the end of the year, all three Churches in the Beacon Parish underwent their quinquennial inspections, which identified a number of remediation requirements, some of which are still being evaluated. Taken together, they will require material expenditure and the Fabric Committee has been reconvened in 2025 to consider these requirements, to ensure appropriate prioritisation and value for money.

The Fabric Committee Chairman, Mike Sewell, announced his retirement from the role in 2024. The Committee is now under the Acting Chairmanship of the Beacon Parish Treasurer.

5. **Finance Committee**

The Finance Committee (FC) met four times during 2024 to consider the financial position of the PCC, including operating performance, investment/disinvestment requirements, project expenditure and other financial matters (such as investment strategy and insurance).

Mark Moody-Stuart stepped down as Treasurer at the APCM in April, as did Sue Sewell, our Bookkeeper. Both served many years on the FC and the PCC and the PCC extends its grateful thanks for their commitment and long service. They will be missed and leave with our very best wishes. Ian Henley was elected Treasurer at the APCM and now serves as Chairman of the FC. James Clarry joined the FC during 2024, joining existing members Reverend David Wallis, Stuart Curry, Keith Hine and Tony Seddon – we are grateful to all for their voluntary service on this committee.

The PCC has now recruited a paid professional Bookkeeper, after attempts to find a volunteer replacement proved unsuccessful. Whilst there is a cost for this service, it is an essential role and we have found an excellent provider. One advantage of a commercial service is the seamless integration of accounting software with our Independent Examiner's systems, making production of the annual accounts and report much simpler.

The FC and the PCC are provided with a monthly statement of income and expenditure prepared by our Bookkeeper, along with a cash flow forecast for the remainder of the year and a statement of the value of the PCC's investments. Sufficient management information is provided to the FC and the PCC to monitor the Parish's finances and to make informed decisions about income, expenditure, liquidity and investment strategy.

The FC also considers an annual budget, usually prepared in November, for the forthcoming year and presented to the PCC for approval.

Gift Aid recovery and re-claiming Gift Aid are carried out by the Bookkeeper, who keeps track of all donations and makes the online submissions now required by HMRC. This is now done quarterly.

Parish Giving Scheme (PGS). The PGS is an independent charity set up to ease the administration of Planned Giving for participating Parishes. In particular, it ensures timely recovery of Gift Aid from HMRC on donations. It also provides a method of automatically increasing Planned Giving in line with inflation, where this is agreed by the donor. It has been very beneficial for the Beacon Parish and we continue to encourage existing and potential donors to select this option for giving, rather than using standing orders or direct debits. PGS donations now represent c 61% of Planned Giving receipts and we shall continue to look to drive this number higher.

Approval of accounts. The PCC continues to use the accountancy firm Maxwell-Gumbleton & Co to prepare the annual accounts in the approved form. We are grateful to them for their diligent attention to our affairs and for the very significantly discounted fee for their work.

7. Financial Review

Incoming Resources

The total of incoming resources saw a 20% increase over 2023, with a welcome uptick in Planned Giving contributing to a 34% overall increase in Voluntary Income. In our fundraising campaign launched in 2024, we emphasized the importance of regular giving to provide the Parish with the predictability of annuity income. This message appears to have cut through and it was good to note material increases in Unplanned Giving, income from Church fundraising and other activities as well.

We were grateful to receive a new legacy from the estate of Don Lewis in 2024 for £3,000, with which a specific embellishment in St Margaret's is planned.

Grants: We continue to benefit from the generosity of local donors and are very grateful once again to the Turner-Dumbrell Foundation, who renewed their funding for Churchyard maintenance and also provided support for a new project to restore the Hilary Bourne curtains in St Margaret's. The Parish Councils of Westmeston and Streat also continued their generous support of our Churchyard maintenance costs in both those villages and Ditchling Parish Council provided support for the maintenance of the clock in St Margaret's – we are most grateful for the commitment shown by our local authorities to the maintenance of important village assets. Finally, we are also grateful for the continued support of the Commonwealth War Graves Commission.

The Friends of St Margaret's: The Trustees of the Friends once again provided generous support in 2024 for the maintenance of the fabric of the Church (listed under note 2 of the accounts as 'Special appeals income'). This support enabled some essential repairs to be undertaken, particularly to the central heating system. The Trustees have also committed to fund major improvements in the Chancel area in 2025: at the time of writing, the PCC has just received all the necessary approvals to undertake a reconfiguration of this area to enable more flexible usage. We shall provide a further update on this in our 2025 report but this will be a major embellishment to the Church which could not have been arranged without the generous support of the Friends.

Investment income from dividends and interest had a small decrease reflecting the withdrawal of funds from our investment assets to fund works and repairs.

Resources Expended

Total resources expended reduced by 9% year on year, even with a backdrop of increases in major works, repairs and church maintenance, with the key movements being as follows.

The largest item of expenditure continues to be the Diocesan parish contribution (known as the Parish Share). The Parish Share covers the housing, stipend and pension costs of the clergy across the Diocese, plus a sum for Diocesan central costs, clergy training and a contribution to national church funds. Some 60% of the Parish Share goes on the clergies' stipends, pension and housing costs, 20% on parish support services (safeguarding, youth, finance etc.), 16% on training new clergy and curates and 4% on the central church and support for poorer dioceses. The Parish Share represents the biggest single operating expenditure of the PCC. Noting the material gap between incoming and outgoing resources in 2023, the PCC took the difficult decision to reduce its Parish

Share from circa 58% of total resources expended in 2023 to circa 49% in 2024¹. Having made this decision, the PCC then mounted an appeal during 2024 to boost its income (as discussed above) and made an undertaking to the Diocese to restore the Parish Share over time, as incoming resources start to catch up with operating resources expended. It should be noted that, given the impact of the 2024 appeal, the Parish Share was partially restored with effect from 1st January 2025.

Major Works and Repairs (MW&R): The most material project in 2024, accounting for circa 60% of 2024 MW&R expenditure of just over £52,000, was the repair to the floor in the southwest corner of St Martin's Church. This was a structurally necessary project to ensure safety and was executed on budget and delivered early by our construction partner Oriole. It also represents a significant visual improvement to that area of the Church. The balance of the MW&R expenditure was for repairs to St Margaret's Church and some final payments for the Streat toilet works.

The Emmanuel Centre (EC): The EC is used for a number of Parish and community events and we aim to balance the costs of running the centre with income derived from renting the space out to third parties, such as a local ballet school. A small surplus of £321 was recorded in 2024 on these activities.

Church running costs and expenses: The overall cost of running and maintaining our services, Churches and Churchyards was contained to an overall increase of circa 5% in 2024, a creditable performance given the prevailing utility cost increases seen more widely. Some of these costs were offset by grants, as described above.

Donations: we continued to support external charities during 2024, with donations made to the Red Cross (for Ukraine), St Peter and St James Hospice (following a very successful Flower Festival in the summer), the Hassocks Food Bank and, as part of the very successful Christmas Tree event held in December, to the Dame Vera Lynn Children's Charity. The collection taken on Remembrance Sunday was for the benefit of the Royal British Legion, in accordance with our usual practice.

8. Financial Situation, Outlook and Future Plans

The Parish made considerable progress during the year in reducing the deficit between incoming and outgoing resources. This was largely achieved by managing the Parish Share purposefully (as described above) and in making the decision on the redundancy of our Youth Worker. Whilst the financial impact has been to restore some stability to our operating performance, neither of the above actions is without consequence: we are conscious of the need to restore the Parish Share over time and extra pressure has been placed on volunteers to fill the gap left by the loss of the Youth Worker. However, the exposure of the PCC's financial challenges to our Church and wider community has stimulated a strong giving response and we are most grateful for what people have done to ensure the sustainability of the Parish and its ministry.

Net Assets: The overall net assets of the PCC increased by circa 1% during the year, reflecting principally the positive movements in the value of investments plus the accretion of interest from deposit accounts, less the liquidation of circa £25,000 from deposit and investment accounts, for the purposes of MW&R.

Investment Funds: The Parish has two broad categories of investment:

- *Restricted and Endowment Funds* totalling circa £339,000, broadly unchanged from the prior year, as market movements offset withdrawals made to pay for MW&R. Proceeds

¹ Percentages calculated on a like for like basis, excluding (1) major works and purchases (which vary materially from year to year) (2) costs of youth work (which was discontinued during the course of the year – see below) and (3) bookkeeping costs (which were incurred for the first time in 2024)

from Restricted and Endowment Funds are reserved for the use for which the original endowments or donations were given. Such funds are listed on pages 19 and 20, note 11 to the Financial Statements. The largest parts of these Funds relate to Streat Church and St Martin's Westmeston. The Friends of St Margaret's fund holds significant reserves committed to the fabric of St Margaret's. We are thus fortunate that we remain well positioned to undertake MW&R for our three ancient and historic buildings for the foreseeable future.

- *Unrestricted and Designated Funds* stood at circa £138,000, a circa 4% increase on 2023. Whilst some of these Funds are cash at the bank and short term deposits, the majority is represented by the PCC's market investments. Designations have been made for these investments (as noted in Note 11) to St Margaret's (Audrey Day) and to the Streat Barn Mission Fund. The initial use of the latter was for the MW&R undertaken on the Streat Church WC and servery but, with those works now complete, the residual balance of the Streat Barn Mission Fund has been redesignated to the General Fund (as shown in Note 11).

Financial markets grew more unsettled towards the end of the year and the PCC remains focussed on ensuring the security of the Charity's investments, as well as on deriving the best possible return from them within its agreed risk appetite.

Outlook: Looking forward, the following financial risks and opportunities should be noted:

- Giving: in early 2025, our incumbent, Reverend David Wallis, announced that he planned to leave in March 2025 and the Parish is experiencing a vacancy at the time of writing. Costs will be largely unaffected, as Parish Share calculations take account of Diocese-wide vacancy rates. However, there is uncertainty in respect of the potential impact on Church attendance and giving. The PCC has urged its Church community to maintain both commitment and giving during this period and to reflect on the opportunity that new stewardship will bring, whilst noting the obvious sadness that many will experience at the departure of a popular incumbent. The Finance Committee and PCC will monitor this risk closely during the coming year. The arrival of a new incumbent in due course represents the opportunity to refresh all aspects of the Parish's work, including of course its strategy for increasing levels of giving.
- Investment funds and income: market turbulence in the wake of a change of President in the United States of America and of continuing geo-political tensions in Ukraine, the Middle East and elsewhere carries the risk of impacting both asset values and investment income. In response to these risks, the PCC made the decision in early 2025 to rebalance some of its directly held investments more in favour of multi-asset funds. This will remain under close review during the forthcoming year.
- MW&R: whilst the major current project for 2025 (St Margaret's Chancel floor) has committed funding in place, our recent quinquennial inspections revealed a number of repairs, which have been provisionally costed by the Fabric Committee at circa £45,000. However, an evaluation of repairs to St Martin's tower may reveal the need for major additional expenditure there during the forthcoming year.
- Net assets: whilst the small increase in net assets this year is welcome, the impact of the above quinquennial-related costs for next year should be noted in this respect. In addition, it should be noted that we hold circa £11,000 of cash (showing in the Accounts as Unrestricted Funds) at the year-end, representing grants and a legacy received in 2024 which are committed to be spent in 2025.

9. **Risk Management Framework:** The PCC has a suite of policies which are reviewed regularly and assist the management of risk (see section 10 below). It is also supported in this respect by dedicated Finance and Fabric Committees, who regularly review these specialist areas.

The risk of major repairs is covered by a variety of dedicated funds (see 8 above).

As described above, a major risk facing the Beacon Parish in 2025 is the impact of our incumbent's departure in March 2025: the period of vacancy which will ensue creates uncertainty for our Parishioners and income uncertainty for the PCC. Examples of other Parishes point to the potential for reductions in giving during these periods and every effort is being made to ensure this period is as short as possible.

10. Policies

- a. **PCC Reserves policy** is to maintain readily realisable Unrestricted Funds sufficient to meet anticipated outgoings. Though the majority of incoming and outgoing resources are regular and predictable, the PCC policy is to ensure that there is no less than the value of four months of average expenditure available in Unrestricted Funds. As at 31st December 2024, the PCC was comfortably in compliance with this policy.
- b. **PCC investment policy** is to invest funds via CCLA (Churches, Charities and Local Authorities Investment Management Limited), a leading ethical and sustainable investment manager, in either a Central Board of Finance (CBF) Church of England Investment Fund, a Charities Investment Fund, or the CBF Church of England Deposit Fund. The PCC deposit account is held with CCLA and the current account is held with HSBC.
- c. **Health & Safety policy** covers inter alia risk assessments which are carried out for all events and activities.
- d. **Safeguarding policy** – see section 11

11. Safeguarding Report (provided by the Acting Parish Safeguarding Officer (PSO))

At the end of 2024, the Parish was invited to be one of the pilots for Dashboard which is being rolled out across the Diocese. We have now started and will be working with the team over the coming months. As we work on Dashboard, there will be new information that we will follow.

As we step into a period of vacancy, we will need to ensure that all the incumbent's safeguarding roles and responsibilities are picked up by the Churchwardens, the PCC and the current PSO, in collaboration with the Rural Dean and Diocese.

Our Safeguarding Policy is reviewed annually before the APCM and appears on the Beacon Parish website www.beaconparish.co.uk and is also prominently displayed on the noticeboards in our three churches and the Emmanuel Centre.

The members of the PCC are committed to safeguarding, care and nurture of all our congregation and members and recognise that Safeguarding is everyone's responsibility. We pay attention to any specific needs for vulnerable adults and children and keep our risk assessments for individual events up to date.

Tessa Haughton, Churchwarden in the Parish, is Acting Safeguarding Officer. We continue to ask others to take on this role but have been unsuccessful in appointing a new PSO.

Disclosure and Barring Service (DBS) and Safeguarding training are currently up-to-date and we remind our PCC and volunteers as necessary.

Tessa Haughton – Acting PSO – 14th February 2025

Signed on behalf of the PCC



.....
Ian Henley (Treasurer)

Date 4/5/28

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	NOTES	2024 Unrestricted Funds	2024 Restricted Funds	2024 Endowment Funds	2024 Totals	2023 Totals Restated
		£	£	£	£	£
INCOMING RESOURCES						
Voluntary income	2a	106,770	18,878		125,648	93,156
Activities for generating funds	2b	7,337			7,337	4,690
Income from investments	2c	4,313	7,994	0	12,307	12,942
Church activities	2d	23,575			23,575	15,337
Other incoming resources	2e	1,606			1,606	16,214
Total incoming resources		143,601	26,872	0	170,473	142,339
RESOURCES EXPENDED						
Raising funds	3a	1,460			1,460	1,356
Church activities	3b	180,897			180,897	199,463
Total resources expended		182,357	0	0	182,357	200,819
NET INCOMING/ (OUTGOING) RESOURCES BEFORE TRANSFERS		(38,756)	26,872	0	(11,884)	(58,480)
GROSS TRANSFERS BETWEEN FUNDS	5	38,883	(38,883)		0	0
NET INCOMING/ (OUTGOING) RESOURCES BEFORE OTHER RECOGNISED GAINS/(LOSSES)		127	(12,011)	0	(11,884)	(58,480)
Gains/(losses) on revaluation of fixed assets	7	7,456	3,977	6,989	18,422	47,448
Gains/(losses) on disposal of fixed assets		0	0	0	0	0
NET MOVEMENT IN FUNDS		7,583	(8,034)	6,989	6,538	(11,032)
Fund balances brought forward at 1 January 2024		131,625	195,371	143,565	470,561	481,593
Fund balances carried forward at 31 December 2024		139,208	187,337	150,554	477,099	470,561

The notes on pages 12 to 20 form an integral part of these financial statements

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

BALANCE SHEET AT 31 DECEMBER 2024

	NOTES	2024	2023
		£	£
FIXED ASSETS			
Tangible fixed assets	7	3,768	5,024
Investments	7b	442,670	434,246
Total fixed assets		<u>446,438</u>	<u>439,270</u>
CURRENT ASSETS			
Debtors	9	7,723	14,402
Short term deposits		11,838	17,119
Cash		<u>15,787</u>	<u>10,004</u>
		35,348	41,525
CURRENT LIABILITIES			
Creditors falling due in <1 year	10	(4,687)	(10,234)
NET CURRENT ASSETS		<u>30,661</u>	<u>31,291</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>477,099</u>	<u>470,561</u>
NET ASSETS		<u>477,099</u>	<u>470,561</u>
FUNDS			
Unrestricted funds	11	139,208	131,625
Restricted funds	11	187,337	195,371
Endowment funds	11	150,554	143,565
		<u>477,099</u>	<u>470,561</u>

Signed on behalf of the PSC

Ian Henley (Treasurer)

Date 4/5/25

The notes on pages 12 to 20 form an integral part of these financial statements

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

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

1 Accounting Policies

Charity information

Parochial Church Council of Ditchling, Streat and Westmeston is an unincorporated charity registered with the Charity Commission under the reference 1132488.

(a) Accounting convention

These financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from January 2015. The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the Charity and rounded to the nearest £.

(b) Funds accounting

Funds held by the PCC are:

Unrestricted funds - these represent the remaining income funds that are available for spending on general purposes of the PCC, including amounts designated for spending on a future project and which are therefore not disclosed in its 'free reserves' as disclosed in the trustees report.

Restricted funds - these are income funds that must be spent on restricted purposes and details of the funds held and restrictions provided are shown in the notes to the accounts.

Endowment funds - these are restricted funds that must be retained as trust capital either permanently or subject to a discretionary power to spend capital as income, and where the use of any income or other benefit derived from the capital may be restricted or unrestricted. Full details of all their restrictions are shown in the notes to the accounts.

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 December 2024

1 Accounting Policies (Continued)

(c) Income resources

All income resources are accounted for gross.

Voluntary income

Planned giving, collections and similar donations are recognised when received. Tax refunds are recognised when the incoming resources to which they relate is received.

Grants and legacies are accounted for when the PCC is entitled to the use of the resources, their ultimate receipt is considered reasonable certain and the amounts due are readily quantifiable.

Income from investments

This is included in the accounts when receivable.

Gains and losses on investments

This includes any gain or loss on sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

All other income

All other income is recognised when it is receivable.

(d) Resources used

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. All expenditure including support costs and governance cost are allocated or apportioned to applicable expenditure headings, as noted below.

Support costs are those that assist the work of the PCC but do not directly represent charitable activities and include office and governance costs. They are incurred directly in support of expenditure on the objects of the Charity. Where support costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of the resources.

Governance costs comprise all costs involving the public accountability of the PCC and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees. Where they cannot be directly attributable to particular headings they have been allocated on a basis consistent with the use of the resources.

(e) Church activities

The diocesan parish contribution is accounted for when paid. All was paid before the end of the year.

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 December 2024

1 Accounting Policies (Continued)

(f) Fixed assets

Tangible fixed assets

In so far as consecrated and benefice property of any kind is excluded from the statutory definition of "charity" by Section 10(2) (a) and (c) of the Charities Act 2011 such assets are not capitalised in the financial statements.

Movable church furnishings held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected but are not included in the accounts. For inalienable property acquired prior to 1 October 2007 there is insufficient cost information available and therefore such assets are not valued in the accounts. No individual items have been acquired since 1 October 2007.

All expenditure on consecrated or beneficed buildings and moveable church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities (SOFA).

Depreciation

Depreciation is calculated to write down the cost of tangible fixed assets, excluding freehold properties, over their expected useful lives.

Equipment used within the church premises is depreciated on a straight line basis over 5 years.

(g) Investments

Investments are stated at market value at the balance sheet date. The SOFA includes the net gains and losses arising on the revaluations and disposals throughout the year.

(h) Short term deposits

Short-term deposits include cash held on deposit either with the CBF Church of England Funds, or at the bank.

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2024

2 Income resources

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2024 £	TOTAL FUNDS 2023 £
a <i>Voluntary income</i>					
Planned giving	65,206			65,206	49,804
Unplanned giving	27,952			27,952	19,230
Collections at all other services	1,815			1,815	1,368
Special appeals income	-	9,633		9,633	1,467
Income tax recoverable	8,797			8,797	15,382
Grants	-	9,245		9,245	5,905
Legacies	3,000			3,000	-
	<u>106,770</u>	<u>18,878</u>		<u>125,648</u>	<u>93,156</u>
b <i>Activities for generating funds</i>					
Fetes, bazaars and other fund-raising events	7,337			7,337	4,690
	<u>7,337</u>			<u>7,337</u>	<u>4,690</u>
c <i>Investment income</i>					
Dividends and interest	4,313	7,994		12,307	12,942
	<u>4,313</u>	<u>7,994</u>	-	<u>12,307</u>	<u>12,942</u>
d <i>Income from Church Activities</i>					
Hire of Emmanuel Centre	3,039			3,039	2,701
Hire of church land/buildings	768			768	70
Fees from Weddings & Funerals	19,768			19,768	12,566
	<u>23,575</u>			<u>23,575</u>	<u>15,337</u>
e <i>Other incoming resources</i>					
Sundry income	1,606			1,606	16,214
	<u>1,606</u>	-		<u>1,606</u>	<u>16,214</u>
Total incoming resources	<u>143,601</u>	<u>26,872</u>	-	<u>170,473</u>	<u>142,339</u>

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2024

3 Resources expended

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2024 £	TOTAL FUNDS 2023 £
a <i>Raising Funds</i>					
Fund Raising Events costs	1,460			1,460	1,356
	1,460			1,460	1,356
b <i>Church Activities</i>					
Missionary and charitable giving:					
Secular Charities	1,714			1,714	1,103
Home:					
Home Mission	1,714	-		1,714	1,103
Ministry costs:					
Diocesan parish contribution	54,799			54,799	78,795
Other clergy costs	6,549			6,549	6,340
Church running expenses	14,418			14,418	14,443
Church maintenance	12,674			12,674	6,260
Upkeep of services	7,285			7,285	11,275
Upkeep of churchyard	6,200			6,200	6,560
Emmanuel Centre running costs	2,718			2,718	3,112
Youth Work	9,790			9,790	30,068
Toddler Group	-			-	5
Major works and repairs	52,006			52,006	33,412
Administration, stationery etc.	4,045			4,045	3,344
Book keeping	6,050			6,050	-
Independent examination fee	1,134			1,134	1,134
Miscellaneous costs	259			259	2,356
Depreciation	1,256			1,256	1,256
	180,897	0		180,897	199,463
Total resources expended	182,357	0		182,357	200,819

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2024

4 Staff costs

	2024	2023
	£	£
Wages and salaries	14,978	25,950
Pension costs	823	1,548
	<u>15,801</u>	<u>27,498</u>
Average employee numbers	2	3

4(a) Payments to PCC members

During the year the trustee, Paul Charman, was paid £6,200 for churchyard maintenance services and the trustee, Virginia de LaPole, was paid £1,414.50 for cleaning services and verges fees.

5 Analysis of transfers between funds

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024
	£	£	£	£
Restricted income towards Westmeston	23,468	(23,468)		
Grant towards St Margaret's Chancel	4,523	(4,523)		
Grant towards St Margaret's Boiler	5,110	(5,110)		
Grant towards Clock	234	(234)		
Grants towards Curtains	198	(198)		
Grant towards signage	275	(275)		
Grant towards Plinth	25	(25)		
Grant towards war graves	15	(15)		-
Grants towards churchyard upkeep	5,035	(5,035)		
Total	<u>38,883</u>	<u>(38,883)</u>	-	-

6 Support costs

	Support costs	Governance costs	2024	2023
	£	£	£	£
Independent examination fees		1,134	1,134	1,134
		<u>1,134</u>	<u>1,134</u>	<u>1,134</u>
Analysed between:				
Charitable activities		1,134	1,134	1,134
		<u>1,134</u>	<u>1,134</u>	<u>1,134</u>

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2024

7 Tangible fixed assets

	Equipment £	Total £
Cost		
Addition	5,024	5,024
At 31 December 2024	<u>5,024</u>	<u>5,024</u>
Depreciation		
Charge in year	1,256	1,256
At 31 December 2024	<u>1,256</u>	<u>1,256</u>
Net book value		
At 31 December 2024	<u>3768</u>	<u>3768</u>

7b Investments

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total £
Market value 1 January 2024	119,113	171,568	143,565	434,246
Purchases at cost				-
Disposal proceeds		(9,998)		(9,998)
Revaluation of investments	7,456	3,977	6,989	18,422
Market value 31 December 2024	<u>126,569</u>	<u>165,547</u>	<u>150,554</u>	<u>442,670</u>

8 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £
Fixed assets	3,768			3,768
Investments	126,569	165,547	150,554	442,670
Cash and deposits	5,835	21,790		27,625
Debtors	7,723			7,723
Current liabilities	(4,687)			(4,687)
	<u>139,208</u>	<u>187,337</u>	<u>150,554</u>	<u>477,099</u>

9 Debtors

	2024 £	2023 £
Gift aid recoverable	1,692	8,390
Other debtors	6,031	6,012
	<u>7,723</u>	<u>14,402</u>

10 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors and accruals	4,687	10,234
	<u>4,687</u>	<u>10,234</u>

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2024

11 Statements of funds

	Bal b/fwd 01-Jan-24	Income	Expenditure	Transfers	Gains / (losses)	Bal c/fwd 31-Dec-24
	£	£	£	£	£	£
Unrestricted Fund						
General Fund	23,610	143,601	(173,791)	94,986	7,456	95,862
Designated						
Audrey Day	43,346					43,346
Streat Barn Mission Fund	64,669		(8,566)	(56,103)		0
Total Unrestricted	131,625	143,601	(182,357)	38,883	7,456	139,208
Restricted Fund						
Ab'gavenny Proj Invest	40,427				925	41,352
Chancel Trust Deposit	7,549	399				7,948
Choir stalls	500					500
Turner Dumbrell Foundation	583					583
Turner Dumbrell Foundation - Curtain grant	-	3,645		(198)		3,447
Turner Dumbrell Foundation -Churchyard mainenance	-	4,000		(4,000)		-
Friends of St Margaret's	-	9,633		(9,633)		-
Other restricted income	-	1,350		(1,350)		-
Swan Perkins Trust Investment	131,141	0		(9,998)	3,052	124,195
Swan Perkins Trust Deposit	7,299	3710		(5,700)		5,309
Mabel Baines Deposit	1919	801		(2,520)		200
Lambert 1 & 2 Trust Deposit	5,646	3,084		(5,250)		3,480
Clock Fund	-	250		(234)		16
Memorial Book	307					307
	195,371	26,872	0	(38,883)	3,977	187,337
Endowment Fund						
M Baines Trust	27,104				621	27,725
Lambert 1 Trust	14,015				321	14,336
Lambert 2 Trust	101,696				6,029	107,725
W H Fitzhugh Trust	463				10	473
Scarfe Trust	287				8	295
	143,565	0		0	6,989	150,554

Refer to page 20 for notes on funds

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2024 Note 11 continued

Funds

Designated

The parish was left a legacy of £43,346 by Audrey Day. This amount has been designated to fund future projects in St Margaret's for the benefit of the parish.

The PCC received proceeds of £154,414 from the sale of Streat Barn in 2015. This amount was designated to the "Streat Barn Mission Fund." by the PCC at the time of sale, on the understanding that the initial use of these monies would be to effect certain improvement works in Streat Church. These have now been completed and the residual balance has been transferred to the General Fund.

Restricted - The following are restricted to the purposes for which the funds have been given:

The Abergavenny Projects Fund was opened with the proceeds from the winding up of a small trust, The Abergavenny Chapel Maintenance Fund, held by the Diocese and released by the Charity Commissioners in 2004. The PCC re-titled it and restricted its use to the maintenance and restoration of St Margaret's church. In 2022 the PCC agreed that the application of the Fund should be changed to the use for the maintenance and restoration of St Margaret's Church, with capital and income from the fund being used to support general expenditure on the running costs of St Margaret's, including expenditure on audio-visual needs.

St Margaret's Chancel Deposit is the fund supported by St Margaret's Chancel Trust and is held by the Diocese. It is restricted to the maintenance of the Chancel.

Clock Fund – for money given for the maintenance of St Margaret's clock.

Swan Perkins Trust – furthering the religious and charitable work of the Church of England in the parishes of Streat and Westmeston including the repair and maintenance and upkeep of the fabric of the churches in the said parishes. The PCC holds an investment account and a deposit account for this Trust.

Mabel Baines – a Restricted deposit fund is held by the PCC for income from the Mabel Baines Endowment.

Endowment – The following funds are held by the Diocese on behalf of the PCC.

St Margaret's Chancel Repair Trust – this investment account is held directly on trust by the Chichester Diocesan Fund and Board of Finance (DBF) and is not shown in these accounts, on the advice of the Diocese.

For transparency, the capital value of this account was £14,103 at 31 December 2024. Dividend income from this account is paid into the PCC's bank account and is available for general use in St Margaret's Church. This income totalled £382 in 2024.

Mabel Baines – the income from this investment is for repairs to the fabric and furnishings of Westmeston Church and the upkeep of its churchyard.

Lambert 1 – the income from this fund is for the upkeep of a grave and the graveyard at Westmeston Church and also for the fabric of the church.

Lambert 2 – the income from this fund is for use on the fabric of Westmeston Church, unless the R M Lambert and H C Lane memorials are not kept in good repair, in which case it is for the upkeep of St Margaret's Church in memory of A.P. Lambert's wife.

Scarfe – income from the capital is to be used for the upkeep of certain graves in Streat churchyard. Any surplus is to be used for distribution to the poor of the parish each Christmas.

Fitzhugh – the income from this fund is to be used for the upkeep of the grave in Streat churchyard. The PCC holds this investment.

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON
INDEPENDENT EXAMINERS' REPORT TO THE PAROCHIAL CHURCH COUNCIL OF
DITCHLING, STREAT AND WESTMESTON

We report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 1 to 20

Respective responsibilities of trustees and examiners

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees 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 our 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 Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to our attention.

Basis of independent examiners' statement

Our 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 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 examiners' statement

In connection with our examination, no matter has come to our attention:

- 1 which gives us reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- 2 to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


Maxwell-Gumbleton & Co.,
Chartered Accountant

1 West Street
Lewes
East Sussex
BN7 2NZ

Date 4th May 2025

Accounts

**The Beacon Parish of St Margaret's,
Ditchling, Streat Parish Church and St Martin's Westmeston**

**ANNUAL REPORT
AND
FINANCIAL STATEMENTS
OF THE
PAROCHIAL CHURCH COUNCIL
For the year ended 31 December 2023**

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CONTENTS

	Page
Annual report	1-9
Statement of financial activities	10
Balance sheet	11
Notes to the accounts	12-20
Report of the independent examiner	21

Ditchling, Streat and Westmeston Parochial Church Council

Incumbent: The Reverend D Wallis, The Vicarage, 2 Charlton Gardens, Lewes Road, Ditchling
East Sussex, BN6 8WA

Independent examiner: Maxwell-Gumbleton & Co, 1 West Street, Lewes, East Sussex
BN7 2NZ

Bankers: HSBC, 38-40 South Road · Haywards Heath · West Sussex · RH16 4LA

The Parish of Ditchling, Streat and Westmeston (known as the Beacon Parish) is a registered charity,
number 1132488.

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

Annual Report for 2023

Administrative information

The Parish is a charity and registered with the Charity Commission within the meaning of the Charities Act 2011, number 1132488. The Parish Office is at the Vicarage, 2 Charlton Gardens, Lewes Road, Ditchling, BN6 8WA. After the Annual Parochial Church Meeting (APCM) on Sunday 30th April 2023, the following were elected and served as members of the Parochial Church Council (PCC) as at 31st December 2023:

Incumbent:	The Reverend David Wallis	Chairman
Reader:	Mrs Colyeen Blanchard	
Churchwardens:	Mr Paul Charman Mrs Tessa Haughton Dr Keith Hine Mr Mike Sewell	Deanery Synod
Elected Members:	Mrs Margaret Bovill Mrs Heather Evans Mrs Sherrian Guest Sir Mark Moody-Stuart Mrs Virginia De La Pole Mrs Sue Sewell	Secretary Treasurer Verger Bookkeeper

Structure, governance and management

The PCC is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the incumbent, the lay reader licensed to officiate in the church), the churchwardens and members of the Deanery Synod and the members of the churches who are elected at the APCM. Members are warmly encouraged to stand for election to the PCC and we try to ensure a balance of skills and experience where possible.

The PCC was greatly saddened to lose Simon Davey during 2023; we mourn his passing and remember his major contribution to the Parish.

Objectives and Activities

The primary objective of the Beacon Parish of Ditchling, Streat and Westmeston is the promotion 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 Reverend David Wallis, in promoting in the ecclesiastical Parish the whole mission of the Church pastoral, evangelistic, social and ecumenical.

We have considered the Charity Commission's guidance on public benefit and the supplementary guidance on charities for the advancement of religion. We try to enable all residents of the Parish to live out their faith as part of our community. The three churches of St Margaret's Ditchling, St Martin's Westmeston and Streat are open to all, and pastoral support and social and community activities are available to all, regardless of membership of the church or beliefs.

Achievements and performance

Church attendance and other ministry activity

There are 187 (163) parishioners on the church electoral roll of the Beacon Parish (figures in brackets are those for 2022). It has been good to see our numbers recover back towards the pre-pandemic level of 200 in 2018. 67 members live outside the Parish.

We have seen another full year of activity in the Parish, with regular services at all our churches and a busy programme of community events aimed at both young people and adults. There were regular 10 am Sunday morning Communion services in St Margaret's, except for the twelve Sundays in the year when there were 10am Communion services in either Westmeston (six, including a harvest festival) or Streat (six). There were also regular Wednesday 10am Communion services at St Margaret's. At St George's Park, a large retirement village complex in the Parish run by the Augustinian order, regular fortnightly services of Holy Communion were held in the chapel of the complex. This is an important and much appreciated part of the work of the Parish as the population of the complex is as large as that of the villages of Streat and Westmeston.

Attendance at normal Sunday services at St Margaret's averaged 47 (with three children), with an average attendance of 14 at the Wednesday 10am Communion services. There were six normal Sunday services at St Martin's Westmeston, attended on average by 42 people (with one child). There were also six normal Sunday services in Streat with average attendance of 43, a significant increase over last year, reflecting the re-opening of the church in April after building improvement works. Attendance at the Thursday services at St George's Park was c. 20 people and has been increasing.

Attendance at Christmas services was high at all three churches. At St Margaret's on Christmas Day, we welcomed 87 adults and 7 children, whilst our very popular crib service on Christmas Eve attracted 495 adults and 187 children. At St Martin's, Westmeston there were 59 people (including 8 children) on Christmas morning. All 3 churches held Carol services, with high levels of attendance of adults and children.

A number of Sunday afternoon services were held during the summer months in both St Martin's Westmeston (3 services) and Streat Church (2). Each was differently themed and typically started with tea and cakes (and sometimes Pimms!) in the churchyard, followed by songs of praise in the church. These proved popular and attracted very good attendances.

Good Morning Friday meetings for fellowship, prayer and readings were held weekly on Zoom with average attendance of 15. Our Churchwarden Keith Hine ran a popular online Lent course, with an average estimated attendance of 45 people.

There were special services for various occasions (schools, harvest, Remembrance Day, animal blessing) at all three churches at different times of the year which were well attended. All three churches were open daily to the public during the day throughout the year and there were many passing visitors.

All classes in St Margaret's Primary School visited the Prayer Spaces in St Margaret's in relays with our youth worker. We have held 6 half-term and end of term services with the school.

Our new online streaming capability in St Margaret's has opened up services there (including weddings, where the couple request it) to a much wider audience, helping those who are unwell, or otherwise unable to attend, to enjoy the ministry. Viewers are able to watch live or catch up later at home and this has proved to be popular: whilst it is difficult to gauge average online participation accurately, we estimate viewings have ranged from 20 to 30 people or so depending on the date of the service.

There were 10 (11 in 2022) baptisms, and 7 (6) weddings across our churches in 2023. There were 20 (22) funerals or interment of ashes.

Other community activity

Outside of the Church and its ministry, the Parish's small army of volunteers continues to dedicate itself to the organisation of a number of events throughout the year. These not only serve to raise income for the Parish (see below Section 7) but they also bring our Church community together and will hopefully encourage non-churchgoers in our villages to engage with their Churches. Examples include Souper Saturday, Safari Suppers, Apple Day, a special Coronation Street Party, Wreathmaking at Christmas and – for the first time this year – a concert from *Shepherds Arise*, a band specialising in old Sussex carols from Sussex Church manuscripts and oral tradition. They played to a packed St Margaret's shortly before Christmas. Our volunteers continue to work on new ideas and we expect more in 2024 – the PCC would like to thank them all for their continued hard work and dedication.

Review of the year

1. **The PCC** met six times during the year, with all meetings conducted in person. Attendance levels have been consistently high, with most members turning up for most meetings. Whilst certain matters are communicated and discussed outside committee, all formal decisions are made at committee and duly recorded in the minutes. In addition to PCC, there were 2 Churchwarden meetings, a joint meeting of the PCC/Finance Committee and the Generosity Team and the Annual Parish Council Meeting in April.

2. **The Emmanuel Centre.** The Emmanuel Centre in Ditchling was used for meetings of the youth group and for Coffee, Chat & Play sessions for the local community. The Centre was also used for other ad hoc Parish events and is hired out for dance classes etc.

3. Youth Work

Our youth worker Gary Pickett, shared with the neighbouring Parish of Clayton and Keymer, holds very popular after school clubs in St Margaret's Primary School (15 students), Ditchling. The links between the church and the Primary School are now very strong and Gary is in the school every week leading collective worship with all year groups (196 students). Feedback from the staff and children is very encouraging. At the end of each term and half-term there is a service in St Margaret's Church where the whole Primary School attends, with many parents and there are also end of term services for the nursery school within the school. Gary also attended school residential events. Gary supports the school's RE lessons. Godly Play was launched in the school in October where those in class take it in turns to listen to a story and then have time to reflect.

Gary is in the secondary school in Hassocks, helping to run the school's Christian lunch club with numbers in the 40's attending weekly. The youth group, which meets weekly in the Emmanuel Centre during school terms, has a membership of 6 young people.

4. The Fabric Committee Report

The main work during the year was the completion of the project to install a toilet and servery at Streat Church. This has now been completed and is in full use. It has been very well received by the community and by all churchgoers, and it is hoped that it will enable the church to be used by the local residents as a communal meeting place.

A long-standing problem at St Martin's, Westmeston is being addressed. Part of the floor in the nave is considered to be unsafe and this has been caused by corrosion occurring in the steel joists in a below ground storeroom. After an assessment by a structural engineer and the architect, a solution

has now been proposed and a Faculty Application is in hand to rectify the matter. The works are expected to complete during 2024.

Minor work has been carried out at St Margaret's to make repairs to the flintwork above the west door, and to improve the opening and closing of the church doors.

5. Finance Committee

The Committee met 6 times during 2023 and, in September, joined an ad hoc meeting comprising members of the PCC, the Finance Committee and the Generosity team to consider options to address the continuing deficits in the Parish's accounts (see below, section 8 'Financial Situation', for more detail on this).

Mark Moody-Stuart, as Treasurer, chairs this committee and has been supported by Sue Sewell as Bookkeeper and 6 other members, some of whom are also PCC members. Tony Blanchard stepped down from the Committee in April and we thank him for his long service. Ian Henley joined the Committee in April.

Monthly statements of income and expenditure are prepared by Sue Sewell and used to populate a comprehensive analysis of performance against budget prepared by Stuart Curry. These are circulated to the Committee and the PCC for review and actions agreed where appropriate on both costs and income. Stuart Curry also prepares an annual budget, usually in December, which the Committee reviews and recommends to the PCC. A major part of the Committee's work consists of monitoring the performance of the PCC's investment portfolio, ensuring an appropriate balance of risk and reward and ensuring that the PCC maintains the liquid resources it requires to run the business of the Parish.

We continue to make all payments, such as those to our youth worker, organists and cleaners, using HMRC's Pay as You Earn (PAYE) system for income tax and National Insurance.

Gift Aid recovery and re-claiming Gift Aid are carried out by the Bookkeeper, who keeps track of all donations. The Treasurer makes the online submissions now required by HMRC. The £15,382 recovered in 2023 is an important source of added income (£14,810 in 2022).

Parish Giving Scheme (PGS). The PGS is an independent charity set up to ease the administration of Planned Giving for participating Parishes. In particular, it ensures timely recovery of Gift Aid from HMRC on donations. It also provides a method of automatically increasing Planned Giving in line with inflation, where this is agreed by the donor. It has been very beneficial for the Beacon Parish and we continue to encourage existing and potential donors to select this option for giving, rather than using standing orders or direct debits. PGS donations now represent c 60% of Planned Giving receipts and we shall look to drive this number higher.

Approval of accounts. The PCC continues to use the accountancy firm Maxwell-Gumbleton to prepare the annual accounts in the approved form. We are grateful to them for their diligent attention to our affairs and for the very significantly discounted fee for their work.

7. Financial Review

A. Incoming Resources

The total of incoming resources was £142,339, a decrease of £22,184 over the £164,523 received in 2022. Whilst we saw a welcome uptick in unplanned giving (increasing by almost £7,000, or 55%) and a small increase in planned giving to £49,804, this was more than offset by a material reduction in the amounts received from grants and legacies, together reducing by almost £20,000).

Income from grants and legacies is necessarily variable from year to year and we consistently emphasise the importance of regular giving to provide the Parish with the predictability of annuity income. Total voluntary income therefore reduced in 2023 by over £18,000. Fundraising income stayed broadly flat but a depleting investment portfolio has reduced investment income by over £2,400 and income from other church activities such as weddings & funerals also reduced by c. £1,000.

Voluntary giving: Planned Giving through standing orders stayed broadly flat at c. £16,000, which is disappointing given efforts to drive greater receipts through this mechanism. However, reversing the trend of the previous year, Planned Giving through the PGS saw a small, though welcome recovery and, as indicated above, now stands at c 60% of total Planned Giving receipts. Unplanned Giving increased strongly from £12,395 to £19,230 (up 55%), mostly due to greater receipts from collections at services: causes are difficult to ascribe but great effort goes in to reminding congregations of the importance of supporting the church and it appears the message is getting through. Whilst the recovery in Unplanned Giving is welcome, we clearly cannot rely on it, as we can for Planned Giving.

Special Appeals: A small increase here is welcome and there has been good collaboration between the PCC and the Generosity Team, who made a special presentation at a service and ran a brainstorming event to generate new thinking. The outcome has been a commitment to mount a major community appeal in 2024 (See Section 8 below).

Legacies: No new legacies were made during 2023. Our planned special appeal in 2024 will remind our community of the importance of legacies.

Grants: We are most fortunate to continue to benefit from the generosity of a number of organisations, who collectively supported the Parish with grants totalling £5,905 in 2023. The Turner-Dumbrell Foundation increased their grant for the upkeep of St Margaret's churchyard from £3,000 to £4,000, for which we are most grateful. The Parish Councils of Westmeston and Streat both made a grant of £350 for the upkeep of the St Martin's Westmeston and Streat Church respectively and we thank them also for their continued generosity. Finally, we are also grateful for the continued support of the Commonwealth War Graves Commission, who again provided us with a grant of £15.

The Friends of St Margaret's: The Trustees of the Friends have previously indicated that their current income should allow them to support some £10,000 of expenditure per annum without drawing on capital. This year the Friends came to our assistance when it became necessary to make repairs to the flint walls and door of St Margaret's and we thank them for a grant of £1,205.

The St Margaret's School House Trust: During 2023, the Trust supported the establishment of 'Godly Play' in the school (£420). It also paid for a Notice Board outside the school gate, which advertises activity within the Beacon Parish and which might be of interest to children at the school and their parents (£1,040). In addition, Bibles were purchased and presented to those pupils leaving school for secondary education (£266). Leavers were also given a small booklet helping them adapt to secondary school – 'It's Your Move' (£68). A simpler book of Bible stories was presented to those children entering Reception class at the school (£204). There was also a donation of £100 made to support one child who wished to attend May Camp in 2024.

Fundraising income from events such as those described above continued to make a valuable contribution to our resources, though income remained broadly flat at £4,690. The most material contribution came from a successful street party in Church Lane to mark the coronation of King Charles III. Events such as these represent an important additional source of income and the PCC and volunteers continue to work on new ideas.

Investment income: as anticipated last year, income declined as investments were sold to cover deficits and the expenditure on Streat Church. However, despite the sale of these investments, favourable market performance ensured the market value of our investments increased from £411,642 to £434,246. This was a welcome turn-around from 2022, when we suffered a reduction of c. £86,000, due to having to sell investments to fund activities. Such volatility reinforces the need for the Parish to develop reliable sources of annuity income and reduce its dependence on investments to cover operational expenses.

B. Expenditure

- i. **Total resources expended** were £200,819, a significant reduction from the 2022 level of £244,902, which saw material outlays on building improvements at Streat and St Margaret's Churches. The major project at Streat Church completed at the end of 2023 but further expenditure is expected in 2024 to deal with final building costs and professional fees. Further detail on expenditure follows.
- ii. The largest item continues to be the **Parish Share to the Diocese**, representing almost 50% of overall expenditure (excluding major works and repairs). It increased by 2.4% to £78,795 this year. This Parish Share covers the housing, stipend and pension costs of the clergy, plus a sum for diocesan central costs, clergy training and a contribution to national church funds. Some 60% of the Parish Share goes on our clergy stipend, pension and housing costs, 20% on parish support services (safeguarding, youth, finance etc.), 16% on training new clergy and curates and 4% on the central church and poorer dioceses. The cost of insuring our churches is now borne directly by the Parish. The Parish fully met the costs allocated to it by the Deanery in 2023. After a period of a continuous rise in the Parish Share, due to inflation as well as the need for increasing contributions to fund clergy pensions, strenuous control efforts on the part of the Diocese and Deanery and all other parishes paying their full share allowed the Parish Share to be held to a below-inflation increase. Whilst this Parish has historically paid its Parish Share in full, the continuation of annual deficits has brought this expenditure item into sharp focus (see Section 8 below)
- iii. **Church buildings:** The most material project in 2023, accounting for the bulk of Major Works and Repairs expenditure of £33,412, was the work on Streat Church, where a new toilet and servery have been installed. This has proved a challenging project, dogged by weather and other problems but we are pleased to report that it was completed at the end of 2023. The project has been funded by the Streat Barn Mission Fund: this was established with the proceeds of the sale of Streat Barn and is part of PCC general funds.

The Emmanuel Centre (EC): The EC is used for a number of Parish and community events and we aim to balance the costs of running the centre with income derived from renting the space out to third parties, such as a local ballet school. The deficit of income against expenditure was only £411 in 2023. Income and costs are shared with The Point Church in Burgess Hill, though this arrangement will come to an end on 31st March 2024, as they will move into permanent accommodation at St Andrew's Church, Burgess Hill. The Trustees of The Point have, however, offered to honour the User Agreement that they have with the Beacon Parish until 2027.

- iv. **Churchyards.** The total cost of churchyard maintenance was £6,560, which in 2023 has been in respect of routine mowing. This is a significant reduction from 2022, as a result of changed contractual arrangements. Voluntary working parties supported maintenance throughout the year in all churchyards. St Margaret's churchyard upkeep was supported by a grant of £4,000 from the Turner-Dumbrell Foundation and, as indicated above, we benefit from grants of £350 from the Parish Councils of Westmeston and Streat for this purpose.

- v. **Donations** collected in church amounted to £1,103, compared to £2,659 last year and were passed to two charities (the Royal British Legion (£353) and the Turkey and Syria Earthquake Appeal (£750), the latter collected at the ‘Souper Saturday’ event).

8. Financial Situation, Outlook and Future Plans

The Parish posted another material operating deficit in 2023, although there was some comfort to be derived from a reduction in the deficit compared to last year. The headline deficit reduced from £80,379 in 2022 to £58,480 in 2023, due in large part to the tailing-off in expenditure related to our major works at Streat Church. 2022 had also seen a number of required material investments in all of our churches, which were not repeated in 2023. However, some of this benefit was offset by double-digit increases in the costs of running the church office and buildings – like many organisations, the Parish has been affected by inflation in all of its input costs, including staff, materials and service costs. The significant increase in ‘Miscellaneous costs’ in 2023 was due to a sign at St Margaret’s School (£1,040 – funded by a grant for this amount from the School House Trust) and to the acquisition of 4 folding tables (£645).

Income: Our Planned Giving stabilised in 2023 and an increase in Unplanned Giving was offset by reductions in collections at services and lower grant receipts, resulting in an overall 17% reduction in voluntary income. With dividends reducing as a result of a run-down in our investments and a fall-off in income from church activities (including weddings and funerals), overall incoming resources suffered a reduction of some 13%.

Costs: These are dominated by 3 line items, together accounting for over 70% of total resources expended. The most material item, the **Parish Share**, saw only a modest increase; as indicated above, **Major Works and Purchases** reduced as the Streat works drew to a close; and, whilst our **Youth Worker** (YW) costs rose, this was only to be expected in the inflationary environment we saw in 2023. It should be noted that 50% of the YW costs are borne by our neighbouring Parish of Clayton with Keymer and their contribution appears under ‘Sundry Income’ (note 2e). This cost-sharing agreement will come to an end on 31st March 2024, after which our YW will be employed on a new contract with the Beacon Parish for 4 months, while we identify other sources of potential funding. All of the above cost items have been under close scrutiny by the PCC and are discussed further under ‘Outlook’ below.

Net Assets: The overall net assets of the PCC decreased by £11,392, from £481,593 to £470,561. Recovery in market conditions caused a positive revaluation of investments but this was offset by disposals to fund deficits and by a reduction in working capital. Whilst welcome, the recovery in market conditions cannot be relied on in every year and the aim remains to return to a position where the Parish operates in day-to-day surplus, using its investments to fund only major works and purchases.

Investment Funds. The Parish has Restricted and Endowment Funds combined of £338,936, up by £35,701 from £303,235, as income received and positive market revaluations exceeded transfers out to pay for various works. The balance of all Restricted Funds is reserved for the use for which the original endowments or donations were given. Such funds are listed on page 18, note 11 to the Financial Statements.

The largest parts of these Funds relate to Streat Church and St Martin’s Westmeston and the dividend income can be used to fund major works. The Friends of St Margaret’s fund holds significant reserves committed to the fabric of St Margaret’s. We are thus fortunate that the current underlying situation in relation to the preservation and maintenance of our three ancient and historic buildings remains reasonably sound.

Unrestricted and Designated Funds now stand at £131,625, a reduction of £46,733. Expenditure on Streat Church and the funding of operating deficits continued to run down these funds, thus reducing future income generation. The cushion used to fund our ongoing underlying deficits therefore continues to deplete.

Outlook: Whilst the Parish has been able to reduce the operating loss this year, the financial position remains unsustainable, as investments are being run down to meet ongoing costs. With this in mind, the PCC has made the following decisions, which will impact on the 2024 financial performance:

- **Parish Share:** we have made the difficult decision to reduce our payment to the Diocese by c £30,000 p.a. This action has not been undertaken lightly, as we are very conscious that the Diocese faces financial challenges of its own. However, we very much hope that this will be a temporary action, to give us time to develop other sources of sustainable income (see below).
- **Youth Worker:** Clayton with Keymer Parish has taken the decision to discontinue its funding of its costs and our YW is, at the time of writing, on a part-time short term fixed contract which expires in August 2024. We are searching for other sources of funding to maintain the status quo, as our YW is a key part of the Ministry and will help ensure the long-term sustainability of the Parish by encouraging young people to follow the Gospel.
- **Major Works & Purchases:** we do not anticipate any expenditure of the scale of Streat Church for the foreseeable future. However, as discussed in last year's report and above, the sagging floor in St Martin's Church will be addressed in 2024, incurring expenditure, which will be covered by utilising dedicated endowment funds. Expenditure on St Margaret's should be manageable.
- **Fundraising campaign:** recognising the need to put the Parish on a more sustainable footing and to restore our ability to pay the full Parish Share in the future, the PCC has made a decision to reach out to the wider community in the Parish for financial support. An appeal will therefore be launched after Easter 2024. There is of course no guarantee as to the success of any such initiative and the gap to be filled remains sizeable; however, previous appeals have proven effective and we remain hopeful.

9. **Risk:** The PCC has a Health and Safety policy covering inter alia risk assessments and there are also Safeguarding Policies (see 11 below). Risk assessments are carried out for events and activities. The possibility of major repairs is covered by a variety of dedicated funds (see 8 above). The major risk is therefore the continued shortfall of income versus rising ongoing costs resulting in declining reserves. Immediate effects are covered by our Reserves Policy (see 10 below), but a planned fundraising campaign in 2024 is intended to address this, at least in part.

Every 5 years, church buildings must be inspected by a suitably experienced and qualified professional (the 'Quinquennial Inspection (QI)'). The Beacon Parish is due to undergo a QI in 2024. This presents a risk that potentially unknown defects will be identified that require rectification; clearly the cost of any such remediation cannot be known at this stage.

10. Policies

- a. **PCC Reserves policy** is to maintain a readily accessible cash balance of unrestricted funds (excluding property) equal to at least approximately two months' worth of average expenditure as a contingency against unforeseen situations. The closing balance this year achieved this.
- b. **PCC investment policy:** To invest funds in either a CBF Church of England Investment Fund or the CBF Church of England Deposit Fund. PCC current and deposit accounts are held with HSBC.

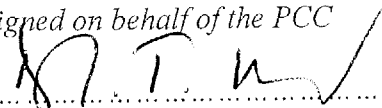
11. Safeguarding Report

Our Policy is reviewed annually before the APCM and appears on the Beacon Parish website (www.beaconparish.co.uk) and the notice boards in our churches and in the Emmanuel Centre. As members of the PCC, we are committed to the safeguarding, care and nurture of all our congregation and members and recognise that safeguarding is everyone's responsibility.

As a Parish, we follow the Church of England's safeguarding policies and practice guideline documents which have also been adopted by the Diocese of Chichester. The link to these documents and other useful safeguarding websites appears on the Parish Safeguarding tab on our website. We also seek advice as needed from the Diocese Safeguarding Team at Church House, Hove.

Tessa Houghton, Churchwarden in the Parish, is Acting Safeguarding Officer. We continue to ask others to take on this role but have been unsuccessful in appointing a new Safeguarding Officer. Risk Assessments are checked annually. Any Risk Assessments for individual events held in the Parish are up to date. All members of the Parish who help are checked through the Disclosure and Barring Service (DBS) and the majority of these are at an enhanced level. We note that these need to be updated every 3 years. We also check that all members who require safeguarding training are up to date.

Signed on behalf of the PCC


.....
The Revd David Wallis (Chairman)

Date 10 / 04 / 24

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	NOTES	2023 Unrestricted Funds	2023 Restricted Funds	2023 Endowment Funds	2023 Totals	2022 Totals Restated
		£	£	£	£	£
INCOMING RESOURCES						
Voluntary income	2a	87,251	5,905		93,156	111,205
Activities for generating funds	2b	4,690			4,690	4,862
Income from investments	2c	5,320	7,622		12,942	15,381
Church activities	2d	15,337			15,337	18,536
Other incoming resources	2e	16,214			16,214	14,539
Total incoming resources		128,812	13,527	0	142,339	164,523
RESOURCES EXPENDED						
Raising funds	3a	1,356			1,356	1,215
Church activities	3b	199,463			199,463	243,687
Total resources expended		200,819	0	0	200,819	244,902
NET INCOMING/ (OUTGOING) RESOURCES BEFORE TRANSFERS		(72,007)	13,527	0	(58,480)	(80,379)
GROSS TRANSFERS BETWEEN FUNDS	5	8,682	(8,682)		0	0
NET INCOMING/ (OUTGOING) RESOURCES BEFORE OTHER RECOGNISED GAINS/(LOSSES)		(63,325)	4,845	0	(58,480)	(80,379)
Gains/(losses) on revaluation of fixed assets	7	16,592	14,871	15,985	47,448	(86,404)
Gains/(losses) on disposal of fixed assets		0	0	0	0	0
NET MOVEMENT IN FUNDS		(46,733)	19,716	15,985	(11,032)	(166,783)
Fund balances brought forward at 1 January 2023		178,358	175,655	127,580	481,593	648,376
Fund balances carried forward at 31 December 2023		131,625	195,371	143,565	470,561	481,593

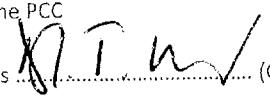
The notes on pages 12 to 20 form an integral part of these financial statements

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

BALANCE SHEET AT 31 DECEMBER 2023

	NOTES	2023	2022
		£	£
FIXED ASSETS			
Tangible fixed assets	7	5,024	
Investments	7b	434,246	411,642
Total fixed assets		<u>439,270</u>	<u>411,642</u>
CURRENT ASSETS			
Debtors	9	14,402	26,656
Short term deposits		17,119	40,573
Cash		<u>10,004</u>	<u>27,226</u>
		41,525	94,455
CURRENT LIABILITIES			
Creditors falling due in <1 year	10	(10,234)	(24,504)
NET CURRENT ASSETS		<u>31,291</u>	<u>69,951</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>470,561</u>	<u>481,593</u>
NET ASSETS		<u>470,561</u>	<u>481,593</u>
FUNDS			
Unrestricted funds	11	131,625	178,358
Restricted funds	11	195,371	175,655
Endowment funds	11	143,565	127,580
		<u>470,561</u>	<u>481,593</u>

Signed on behalf of the PCC

The Revd David Wallis  (Chairman)

Date 10 / 04 / 24

The notes on pages 12 to 20 form an integral part of these financial statements

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting Policies

Charity information

Parochial Church Council of Ditchling, Streat and Westmeston is an unincorporated charity registered with the Charity Commission under the reference 1132488.

(a) Accounting convention

These financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from January 2015. The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the Charity and rounded to the nearest £.

(b) Funds accounting

Funds held by the PCC are:

Unrestricted funds - these represent the remaining income funds that are available for spending on general purposes of the PCC, including amounts designated for spending on a future project and which are therefore not disclosed in its 'free reserves' as disclosed in the trustees report.

Restricted funds - these are income funds that must be spent on restricted purposes and details of the funds held and restrictions provided are shown in the notes to the accounts.

Endowment funds - these are restricted funds that must be retained as trust capital either permanently or subject to a discretionary power to spend capital as income, and where the use of any income or other benefit derived from the capital may be restricted or unrestricted. Full details of all their restrictions are shown in the notes to the accounts.

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 December 2023

1 Accounting Policies (Continued)

(c) Income resources

All income resources are accounted for gross.

Voluntary income

Planned giving, collections and similar donations are recognised when received. Tax refunds are recognised when the incoming resources to which they relate is received.

Grants and legacies are accounted for when the PCC is entitled to the use of the resources, their ultimate receipt is considered reasonable certain and the amounts due are readily quantifiable.

Income from investments

This is included in the accounts when receivable.

Gains and losses on investments

This includes any gain or loss on sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

All other income

All other income is recognised when it is receivable.

(d) Resources used

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. All expenditure including support costs and governance cost are allocated or apportioned to applicable expenditure headings, as noted below.

Support costs are those that assist the work of the PCC but do not directly represent charitable activities and include office and governance costs. They are incurred directly in support of expenditure on the objects of the Charity. Where support costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of the resources.

Governance costs comprise all costs involving the public accountability of the PCC and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees. Where they cannot be directly attributable to particular headings they have been allocated on a basis consistent with the use of the resources.

(e) Church activities

The diocesan parish contribution is accounted for when paid. All was paid before the end of the year.

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 December 2023

1 Accounting Policies (Continued)

(f) Fixed assets

Tangible fixed assets

In so far as consecrated and benefice property of any kind is excluded from the statutory definition of "charity" by Section 10(2) (a) and (c) of the Charities Act 2011 such assets are not capitalised in the financial statements.

Movable church furnishings held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected but are not included in the accounts. For inalienable property acquired prior to 1 October 2007 there is insufficient cost information available and therefore such assets are not valued in the accounts. No individual items have been acquired since 1 October 2007.

All expenditure on consecrated or beneficed buildings and moveable church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities (SOFA).

Depreciation

Depreciation is calculated to write down the cost of tangible fixed assets, excluding freehold properties, over their expected useful lives.

Equipment used within the church premises is depreciated on a straight line basis over 5 years.

(g) Investments

Investments are stated at market value at the balance sheet date. The SOFA includes the net gains and losses arising on the revaluations and disposals throughout the year.

(h) Short term deposits

Short-term deposits include cash held on deposit either with the CBF Church of England Funds, or at the bank.

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

2 Income resources

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2023 £	TOTAL FUNDS 2022 £
a <i>Voluntary income</i>					
Planned giving	49,804			49,804	49,707
Unplanned giving	19,230			19,230	12,395
Collections at all other services	1,368			1,368	7,497
Special appeals income	1,467			1,467	1,119
Income tax recoverable	15,382			15,382	14,810
Grants		5,905		5,905	13,677
Legacies				-	12,000
	87,251	5,905		93,156	111,205
b <i>Activities for generating funds</i>					
Fetes, bazaars and other fund-raising events	4,690			4,690	4,862
	4,690			4,690	4,862
c <i>Investment income</i>					
Dividends and interest	5,320	7,622		12,942	15,381
	5,320	7,622	-	12,942	15,381
d <i>Income from Church Activities</i>					
Hire of Emmanuel Centre	2,701			2,701	2,861
Hire of church land/buildings	70			70	2,010
Fees from Weddings & Funerals	12,566			12,566	13,665
	15,337			15,337	18,536
e <i>Other incoming resources</i>					
Sundry income	16,214			16,214	14,539
	16,214	0		16,214	14,539
Total incoming resources	128,812	13,527	-	142,339	164,523

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

3 Resources expended

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2023 £	TOTAL FUNDS 2022 £
a <i>Raising Funds</i>					
Fund Raising Events costs	1,356			1,356	1,215
	1,356			1,356	1,215
b <i>Church Activities</i>					
Missionary and charitable giving:					
Secular Charities	1,103			1,103	2,659
Home:					
Home Mission				-	
	1,103	0		1,103	2,659
Ministry costs:					
Diocesan parish contribution	78,795			78,795	76,967
Other clergy costs	6,340			6,340	6,936
Church running expenses	14,443			14,443	11,386
Church maintenance	6,260			6,260	4,830
Upkeep of services	11,275			11,275	9,707
Upkeep of churchyard	6,560			6,560	10,938
Emmanuel Centre running costs	3,112			3,112	3,138
Youth Work	30,068			30,068	26,357
Toddler Group	5			5	-
Major works and repairs	33,412			33,412	86,263
Administration, stationery etc.	3,344			3,344	2,993
Independent examination fee	1,134			1,134	1,134
Miscellaneous costs	2,356			2,356	379
Depreciation	1,256			1,256	-
	199,463	0		199,463	243,687
Total resources expended	200,819	0		200,819	244,902

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2023

4 Staff costs

	2023	2022
	£	£
Wages and salaries	25,950	25,631
Pension costs	1,548	1,480
	<u>27,498</u>	<u>27,111</u>
Average employee numbers	3	3

4(a) Payments to PCC members

During the year the trustee, Paul Charman, was paid £6,000 for churchyard maintenance services and the trustee, Virginia de LaPole, was paid £1,188 for cleaning services and verges fees.

5 Analysis of transfers between funds

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £
				-
Restricted income towards Westmeston	2,442	(2,442)		
Restricted income towards clock	805	(805)		
Grant towards St Margaret's door repair	1,190	(1,190)		
Grant towards St Margaret's electrical works	350	(350)		
Grant towards Westmeston grass cutting	350	(350)		
Grant towards war graves	15	(15)		-
Grants towards churchyard upkeep	3,530	(3,530)		
Total	<u>8,682</u>	<u>(8,682)</u>	-	-

6 Support costs

	Support costs £	Governance costs £	2023 £	2022 £
Independent examination fees		1,134	1,134	1,134
		<u>1,134</u>	<u>1,134</u>	<u>1,134</u>
Analysed between:				
Charitable activities		1,134	1,134	1,134

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

7 Tangible fixed assets

	Equipment £	Total £
Cost		
Addition	6,280	6,280
At 31 December 2023	6,280	6,280
Depreciation		
Charge in year	1,256	1,256
At 31 December 2023	1,256	1,256
Net book value		
At 31 December 2023	5024	5024

7b Investments

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total £
Market value 1 January 2023	127,365	156,697	127,580	411,642
Purchases at cost				-
Disposal proceeds	(24,844)			(24,844)
Revaluation of investments	16,592	14,871	15,985	47,448
Market value 31 December 2023	119,113	171,568	143,565	434,246

8 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £
Fixed assets	5,024			5,024
Investments	119,113	171,568	143,565	434,246
Cash and deposits	3,320	23,803		27,123
Debtors	14,402			14,402
Current liabilities	(10,234)			(10,234)
	131,625	195,371	143,565	470,561

9 Debtors

	2023 £	2022 £
Gift aid recoverable	8,390	7,421
Other debtors	6,012	19,235
	14,402	26,656

10 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors and accruals	10,234	24,504
	10,234	24,504

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

11 Statements of funds

	Bal b/fwd 01-Jan-23	Income	Expenditure	Transfers	Gains / (losses)	Bal c/fwd 31-Dec-23
	£	£	£	£	£	£
Unrestricted Fund						
General Fund	35,043	128,655	(170,483)	13,803	16,592	23,610
Designated						
Audrey Day	43,346					43,346
Streat Barn Mission Fund	95,005		(30,336)			64,669
Works	4,964	157		(5,121)		0
Total Unrestricted	<u>178,358</u>	<u>128,812</u>	<u>(200,819)</u>	<u>8,682</u>	<u>16,592</u>	<u>131,625</u>
Restricted Fund						
Ab'gavenny Proj Invst	36,923				3,504	40,427
Chancel Trust Deposit	7,315	234				7,549
Choir stalls	500					500
Turner Dumbrell	113	4,000		(3,530)		583
Friends of St Margaret's	0					0
Other restricted income	0	1,905		(1,905)		0
Swan Perkins Trust Investment	119,774				11,367	131,141
Swan Perkins Trust Deposit	6,068	3673		(2,442)		7,299
Mabel Baines Deposit	1133	786				1,919
Lambert 1 & 2 Trust Deposit	2,717	2,929				5,646
Clock Fund	805			(805)		0
Memorial Book	307					307
	<u>175,655</u>	<u>13,527</u>	<u>0</u>	<u>(8,682)</u>	<u>14,871</u>	<u>195,371</u>
Endowment Fund						
M Baines Trust	24,773				2,331	27,104
Lambert 1 Trust	12,810				1,205	14,015
Lambert 2 Trust	89,302				12,394	101,696
W H Fitzhugh Trust	424				39	463
Scarfe Trust	271				16	287
	<u>127,580</u>				<u>15,985</u>	<u>143,565</u>

Refer to page 20 for notes on funds

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2023

Note 11 continued

Funds

Designated – The Works Fund (deposit) is reserved for work associated with the property of St Margaret's Church. It has its origins in the former Vicar and Churchwardens' Fund, which the Vicar and Churchwardens of St Margaret's assigned to the PCC of St Margaret's to manage.

The parish was left a legacy of £43,346 by Audrey Day. This amount has been designated to fund future projects in St Margaret's for the benefit of the parish.

The PCC received proceeds of £154,414 from the sale of Streat Barn. This amount has been designated to the "Streat Barn Mission Fund."

Restricted – The following are restricted to the purposes for which the funds have been given:

The Abergavenny Projects Fund was opened with the proceeds from the winding up of a small trust, The Abergavenny Chapel Maintenance Fund, held by the Diocese and released by the Charity Commissioners in 2004. The PCC re-titled it and restricted its use to the maintenance and restoration of St Margaret's church. Any donations received specifically for the same purpose are to be invested in this fund. This Fund is held as an investment.

St Margaret's Chancel Deposit is the fund supported by St Margaret's Chancel Trust and is held by the Diocese. It is restricted to the maintenance of the Chancel.

The Organ Fund is for donations given for the maintenance/replacement of St Margaret's organ.

Clock Fund – for money given for the maintenance of St Margaret's clock.

Hymn Books and Memorial Book – for donations to purchase hymn books and to inscribe the memorial book. Both funds apply to St Margaret's Church.

Swan Perkins Trust – furthering the religious and charitable work of the Church of England in the parishes of Streat and Westmeston including the repair and maintenance and upkeep of the fabric of the churches in the said parishes. The PCC holds an investment account and a deposit account for this Trust.

Mabel Baines – a Restricted deposit fund is held by the PCC for income from the Mabel Baines Endowment.

Endowment – The following funds are held by the Diocese on behalf of the PCC.

St Margaret's Chancel Trust – income from the capital invested is paid into the deposit account.

Mabel Baines – the income from this investment is for repairs to the fabric and furnishings of Westmeston Church and the upkeep of its churchyard.

Lambert 1 – the income from this fund is for the upkeep of a grave and the graveyard at Westmeston Church and also for the fabric of the church.

Lambert 2 – the income from this fund is for use on the fabric of Westmeston Church, unless the R M Lambert and H C Lane memorials are not kept in good shape, in which case it is for the upkeep of St Margaret's Church in memory of A.P. Lambert's wife.

Searfe – income from the capital is to be used for the upkeep of certain graves in Streat churchyard. Any surplus is to be used for distribution to the poor of the parish each Christmas.

Fitzhugh – the income from this fund is to be used for the upkeep of the grave in Streat churchyard. The PCC holds this investment.

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON
INDEPENDENT EXAMINERS' REPORT TO THE PAROCHIAL CHURCH COUNCIL OF
DITCHLING, STREAT AND WESTMESTON

We report on the accounts of the charity for the year ended 31 December 2023 which are set out on pages 1 to 20

Respective responsibilities of trustees and examiners

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees 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 our 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 Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to our attention.

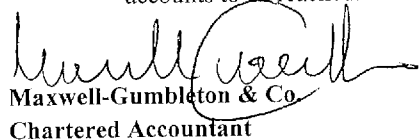
Basis of independent examiners' statement

Our 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 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 examiners' statement

In connection with our examination, no matter has come to our attention:

- 1 which gives us reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- 2 to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Maxwell-Gumbleton & Co.
Chartered Accountant
1 West Street
Lewes
East Sussex
BN7 2NZ

Date

12 April 2024

Accounts

**The Beacon Parish of St Margaret's,
Ditchling, Streat Parish Church and St Martin's Westmeston**

**ANNUAL REPORT
AND
FINANCIAL STATEMENTS
OF THE
PAROCHIAL CHURCH COUNCIL
For the year ended 31 December 2022**

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CONTENTS

	Page
Annual report	1-8
Statement of financial activities	9
Balance sheet	10
Notes to the accounts	11-19
Report of the independent examiner	20

Ditchling, Streat and Westmeston Parochial Church Council

Incumbent: The Reverend D Wallis, The Vicarage, 2 Charlton Gardens, Lewes Road, Ditchling
East Sussex, BN6 8WA

Independent examiner: Maxwell-Gumbleton & Co, 1 West Street, Lewes, East Sussex
BN7 2NZ

Bankers: HSBC, 38-40 South Road · Haywards Heath · West Sussex · RH16 4LA

The Parish of St Ditchling, Streat and Westmeston (the Beacon Parish) is a registered charity, number 1132488.

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

Annual Report for 2022

Administrative information

The Parish is a charity and registered with the Charity Commission within the meaning of the Charities Act 2011, Number 1132488. The Parish Office is at the Vicarage, 2 Charlton Gardens, Lewes Road, Ditchling, BN6 8WA. After the Annual Parochial Church Meeting on Sunday 1st May 2022 the following served as members of the Parochial Church Council (PCC):

Incumbent:	The Reverend David Wallis Chairman	
Reader:	Mrs Colyeen Blanchard	
Churchwardens:	Mr Paul Charman Mrs Tessa Haughton Dr Keith Hine Mr Mike Sewell	
Elected Members:	Mrs Margaret Bovill	Secretary
	Mr Simon Davey	
	Mrs Heather Evans	
	Mrs Sherrian Guest	
	Sir Mark Moody-Stuart	Treasurer
	Mrs Virginia De La Pole	Verger
	Dr Robert Sansom	
	Mrs Susan Sewell	Bookkeeper

Dr Robert Sansom stepped down in November to undergo treatment. The PCC pray for his health and thanked him for his enormous contributions to the Parish.

Structure, governance and management

The PCC is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the incumbent, the lay reader licensed to officiate in the church), the churchwardens and members of the Deanery Synod and the members of the church who are elected at the Annual Parochial Church Meeting (APCM). Members are warmly encouraged to stand for election to the PCC and we try to ensure a balance of skills and experience where possible.

Objectives and Activities

The primary objective of the Beacon Parish of Ditchling, Streat and Westmeston is the promotion 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 Reverend David Wallis, in promoting in the ecclesiastical Parish the whole mission of the Church pastoral, evangelistic, social and ecumenical.

We have considered the Charity Commission's guidance on public benefit and the supplementary guidance on charities for the advancement of religion. We try to enable all residents of the Parish to live out their faith as part of our community. The three churches of St Margaret's Ditchling, St Martin's Westmeston and Streat are open to all, and pastoral support and social and community activities are available to all, regardless of membership of the church or beliefs.

Achievements and performance

Church attendance

There are 163 (165) parishioners on the church electoral roll of the Beacon Parish (figures in brackets are those for 2021). Numbers have declined from 200 in 2018. Forty-three members live outside the Parish.

With the easing of the pandemic we were able to move towards normality in our services. There were regular 10 am Sunday morning Communion services in St Margaret's except for the eight Sundays in the year when there were 10am Communion services in Westmeston (four, including a harvest festival) or Streat (four). There were also regular Wednesday 10am Communion services at St Margaret's. At St George's Park, a large retirement village complex in the Parish run by the Augustinian order, regular fortnightly services of Holy Communion were held in the chapel of the complex. This is an important and much appreciated part of the work of the Parish as the population of the complex is as large as that of the villages of Streat or Westmeston.

Attendance at normal Sunday services at St Margaret's averaged 48 (with two children). There were only four normal Sunday services at St Martin's Westmeston, attended on average by 40 people (with one child). This number was nearly double the number in previous years when service had been held at the same time as the normal service in St Margaret's; the numbers increased due to some attendance from normal attenders at St Margaret's. There were also only four normal Sunday services in Streat with average attendance of 25. Streat church was closed for building works from September onwards. The Wednesday 10 am Communion service at St Margaret's had average attendance of 13. Attendance at the Thursday services at St George's Park varied between 20 and 30.

Attendance at Christmas services was high at all three churches. At St Margaret's on Christmas Day there were 123 (and three children) but with 587 (including 149 children) at a crib service on Christmas Eve, and 122 (including 16 children) at the Carols by candlelight service on the 18th December. At St Martin's, Westmeston there were 39 people (with 5 children) on Christmas morning, with 68 (including 11 children) at Carols by candlelight on the 17th. Although Streat Church was closed 35 people attended a Carol service on 11th December at Streat Place and a service at the war memorial in November.

Good Morning Friday meetings for fellowship, prayer and readings were held weekly with average attendance of 16. A five session online Lent Course with the Bishop of Horsham was attended by an average of 14 and an online three session advent course was led by the Vicar and Canon Sills and joined from an average of 38 locations, many with several attendees bringing numbers to around 50.

There were special services for various occasions (schools, harvest, remembrance, animal blessing) at all three churches at different times of the year which were well attended. Apart from Streat being closed for building work from September on, all three churches were opened daily to the public during the day throughout the year and there were many passing visitors.

All classes in St Margaret's Primary School visited the Prayer Spaces in St Margaret's in relays with our youth worker and there was a gathering for the Acorns Nursery and Forest School in St Martin's also led by our youth worker.

With the new Wi-Fi technology in St Margaret's installed during the year it became possible to record services in the church so that they could be streamed live or viewed later at home. It is difficult to gauge average online participation accurately, but viewings have ranged from 15 to 60 or so depending on the date of the service.

There were 11 (five) baptisms, and six (four) weddings. There were 22 (14) funerals or interment of ashes and three services at crematoria only (figures in brackets are those for 2021).

Review of the year

1. **The PCC** met eight times during the year, with the first three meetings online by Zoom and the remainder in person. The average level of attendance of some two thirds of the members was down from three quarters last year. Committees met between meetings and minutes of their deliberations were received by the full PCC and discussed where necessary.
2. **The Emmanuel Centre.** The Emmanuel Centre was used for meetings of the youth group and events for Ukrainian guests etc. The Centre was also hired for dance classes etc.
3. **Youth Work**

Our youth worker Gary Pickett, shared with the neighbouring Parish of Clayton and Keymer, holds very popular after school clubs in St Margaret's Primary School, Ditchling. The links between the church and the Primary School are now very strong and Gary is in the school every week leading collective worship with all year groups. Feedback from the staff and children is very encouraging. At the end of each term there is a service in St Margaret's Church where the whole Primary School attend, with many parents and there are also end of term services for the nursery school within the school. Gary also attended two school residential events.

The youth group which meets weekly in the Emmanuel Centre during school terms has also grown to a membership of 12 young people.

The May camp was attended by 28 young people from the Beacon Parish and Clayton and Keymer. During the summer Gary also organised family fun holiday activities.

In August Gary led a mission trip to Kagando in southwest Uganda with some members of the Beacon and Clayton parishes attending.

Gary also led services in St Martin's Westmeston for the Acorns Nursery and Forest School based in the Westmeston Parish Room with the last being in July 2022 as the nursery has now moved out of the area.

4. The Fabric Committee Report

The main work during the year was the commencement of the long-delayed installation of a toilet and servery in Streat Church. Applications not only to the Diocese but also to the many other regulatory and interested parties were completed. Work commenced in August but there have subsequently been many changes to reduce the initially very expensive design proposed by the architect. There have been severe delays in completing the legal agreement to provide the rights to allow for the crossing of a private bridleway by the pipes connecting the waste from the church to the cesspit tank to be installed in the south churchyard. This has meant that the drainage work is not expected to complete until the summer of 2023.

Checks were carried out on the electrical systems of all three churches and remedial work done. For details of the expenditure and work done see section B (iii) Church Buildings below.

6. Finance Committee

The committee met four times online during the year. The arrangement by which Mark Moody-Stuart acts as Treasurer while Sue Sewell acts as Bookkeeper continues. Monthly statements of income and expenditure are prepared by Sue and circulated to the committee and the PCC for

review. We continue to make all payments, such as those to our youth worker, organists and cleaners, using HMRC's Pay as You Earn (PAYE) system for income tax and National Insurance.

The work reported last year on our investments to increase the income from the PCC investments continued. The income from the Abergavenny Project investment was changed from accumulating in the fund to accruing to the PCC deposit account. With agreement of the PCC the entire investment in the CBF UK Equity Income Fund was sold to fund the work on Streat Church and meet the deficit on the PCC income which has continued since 2016. Unfortunately, the value of our investments fell due to market conditions, reversing previous gains. As noted elsewhere this ongoing deficit is plainly unsustainable. See sections 8 and 10c below.

Gift Aid recovery and re-claiming Gift Aid are carried out by Sue Sewell, who keeps track of all donations. Mark Moody-Stuart makes the online submissions now required by HMRC. The £14,810 recovered in 2022 is important added income (£25,824 in 2021). The decrease in Gift Aid recovery from 2021 is due to some Gift Aid from 2020 not being accrued for and which therefore show when received in 2021, plus additional recovery in 2021 for the Westmeston Path and Ditchling Clock appeals.

Parish Giving Scheme. The Parish joined this central scheme in 2015. It has the advantage of reducing local administration on Planned Giving, particularly with respect to timely recovery of Gift Aid from HMRC. It also provides a method of increasing Planned Giving by direct debit in line with inflation where this is agreed by the donor.

Approval of accounts. The PCC continues to use Maxwell-Gumbleton and Co on a commercial (and very significantly discounted) basis to prepare the annual accounts in the approved form.

7. Financial Review

A. Incoming Resources

- i. **The total of incoming resources** was £164,523 an increase of £10,931 over the £153,592 in 2021. Total voluntary income remained flat at £111,205 with an increase in legacies offsetting reductions elsewhere. The slight increase in other income was due to increases in fundraising activities (some £2,100) and hire of church land and buildings (some £2,000) and an increase of some £1,000 in wedding and funeral fees.
- ii. **Voluntary giving** in the Parish in the form of Planned and Unplanned giving continued the earlier year's decline from some £68,500 in 2021 to £62,102. Planned Giving through standing orders and envelopes continued to decline from £21,397 to £16,523, partly due to some regular donors leaving or switching to the Parish Giving Scheme. However, reversing the trend of the previous year, Planned Giving through the Parish Giving Scheme actually decreased from £36,506 to £33,184 which is very disappointing. Thus, overall Planned Giving declined by some £8,200 or some 14 percent. Unplanned Giving increased from £10,597 to £12,395 and collections at weddings and funerals and other services also increased markedly from £1,430 to £7,497, both probably due to the return of in person services. These increases were not enough to offset other declines in income and we cannot depend on unplanned sources. Campaigns to reverse the decline in committed voluntary income are clearly not yet delivering measurable results.
- iii. **Special Appeals:** The PCC continues to appeal for general funding as well as support for our youth work. Youth work has so far raised £1,119, the bulk of which came from a single donation. The Giving Team continues to be very active on developing and implementing proposals (See Section 8 below).

Legacies. The PCC is most grateful for three legacies during the year amounting to £12,000. Howell Davies left £5,000 which by agreement with the family was applied to the purchase and installation of a new St Margaret's sound system. Brenda Steptoe left £2,000 and Carolyn Webb £5,000.

- iv. **Grants.** The PCC is very grateful for a grant from the Turner-Dumbrell Foundation (£3,000) and the Parish Council of Westmeston (£350) for the upkeep of the St Margaret's and Westmeston churchyards respectively. The Turner-Dumbrell Foundation had previously made a grant of £725 to cover the replacement of the batteries in the defibrillators of all three churches. This has now been done at a reduced cost of £612 and the balance put towards the churchyard. The PCC is also grateful for a grant of £15 for the upkeep of War Graves as well as an energy grant of £250 from the Diocese.
- v. **The Friends of St Margaret's.** The Trustees of the Friends have previously indicated that their current income should allow them to support some £10,000 of expenditure per annum without drawing on capital. This year the Friends generously granted £3,732 for St Margaret's path repair, £4,488 for electrical work in St Margaret's and £2,590 towards the audio-visual system.
- vi. **The St Margaret's School House Trust.** The PCC is grateful as the Trust is committed to give 11/14th of its income to the School and 3/14th for Church youth work. The Trust made a grant of £378 towards the costs of the Nativity scene in St Margaret's and also bought bibles for the reception class at the school as well as for leavers.
- vii. **Fundraising income** from events such as the Apple Day, Souper Saturday, Jubilee Tea, Safaris Supper, wreath making and plant sales contributed £4,862 an increase from £2,723 in 2021. This is an important source of income. Rental of the St Margaret's carpark on a weekday to a local vendor of fruit and vegetables raised a further £1,980. However, this is not expected to continue in 2023.
- viii. **Investment income** at £15,381 increased significantly by some 67% from last year but will decline in future years as investments are sold to cover deficits. The overall value of all investments fell from £591,851 to £411,642 due partly to the sale of £93,805 worth of investments to cover the funding of the work at Streat church, the major electrical safety works and audio equipment purchases, as well as the ongoing deficit. This is coupled with a market value decline of some £86,000.
- ix. **Fees from weddings and funerals** increased to £13,665 from last year's £12,511, before fees to the Diocese of £3,010.

B. Expenditure

- i. Total resources expended were £244,902 an increase of £70,471 from £174,431 last year. This was largely a result of increased expenditure on Major Works (comprising the work on Streat church, electrical works in all three churches, audio-visual upgrade and broadband installation in St Margaret's) by £69,384 from £16,879 to £86,263 after VAT recovery where applicable.
- ii. The largest item was £76,967 for the Parish Share to the Diocese, increased by 3.6% from £74,300 last year. This Parish Share covers the housing, stipend and pension costs of the clergy, plus a sum for diocesan central costs, clergy training and a contribution to national church funds. Some 60% of the Parish Share goes on our clergy stipend, pension and housing costs, 20% on parish support services (safeguarding, youth, finance etc.), 16% on training new clergy and curates and 4% on the central church and poorer dioceses. The cost of insuring our churches is now borne directly by the Parish. The Parish currently fully meets the costs allocated to it by the Deanery.

After a period of a continuous rise in the Parish Share due to inflation as well as the need for increasing contributions to fund clergy pensions, strenuous control efforts on the part of the Diocese and Deanery and all other parishes paying their full share has allowed the Parish Share to be held more or less constant until this year. While the majority of the total Parish Share paid relates directly to the costs of this Parish, the PCC's ability to sustain payment is critically dependent on our ability to continue to increase income to meet rising costs.

- iii. **Church buildings:** The commencement of work on the Streat toilet and servery has been the main expenditure of £71,126 (£59,409 after recovery of VAT). We expect the work to be completed by the middle of 2023. This expenditure is being set against the Streat Barn Mission Fund, but this is part of the PCC general funds which are being depleted by our ongoing deficits. The other major work has been on bringing the electrical infrastructure in all three churches into compliance with current standards at a total cost of £13,764 (£11,470 after recovery of VAT). We are fortunate that all this work has been covered either by the Friends of St Margaret's (£4,488) or by drawing on accumulated profits from the Swan Perkins, Mabel Baines and Lambert endowments for Streat and Westmeston. Another major expenditure was the upgrade of audio-visual equipment in St Margaret's (£11,054 funded by a legacy and the Friends of St Margaret's) and installation of broadband (£4,330).

The Emmanuel Centre. The deficit of income against expenditure was only £277 (income £2,861 and expenditure £3,138) versus last year's deficit of £3,189. Income came from the ballet school and fitness club. Income and costs are shared with The Point. The expenditure in 2019 on repairing the roof of the Emmanuel Centre (shared with The Point) is being recovered by a rental rebate from the freehold owners with an extension of the lease term to 2026 to allow recovery.

- iv. **Churchyards.** The total cost of churchyard maintenance was £10,938. Routine mowing was £5,170 with additional landscaping of £2,036. In addition the tarred path at St Margaret's was improved at a cost of £3,732. Voluntary working parties supported maintenance in all churchyards. St Margaret's churchyard upkeep was supported by a grant of £3,000 from the Turner-Dumbrell Foundation and the St Margaret's path work by the Friends of St Margaret's. The PCC is grateful for a grant of £350 from the Parish Council of Westmeston.
- v. **Donations** collected in church amounted to £1,459, compared to £603 last year and were passed to several charities (the Royal British Legion, Sight Savers, Water Aid and Macmillan Nurses). In addition, £1,200 was donated from funds raised by Souper Saturday to the Ukraine appeal.

8. Financial Situation, Outlook and Future Plans

The day to day running of the Parish continues to be in persistent and growing current deficit. The headline deficit of £80,379 compares with a deficit of £20,839 for 2021. This is the seventh year of deficit financed by drawing on reserves. Allowing for major expenditure of £59,409 after VAT recovery on Streat Church and expenditure on broadband installation of £4,330 underlying deficit would reduce to £16,640 compared to £20,839 in 2021. The other major one-off expenditures on remedial electrical work in all three churches and the audio-visual equipment upgrade in St Margaret's were covered by legacies, grants and income from endowment funds. However, this reduction of the underlying deficit is due largely to an increase in unpredictable items such as legacies (increased by £11,000) and other variables such as the number of weddings and funerals. For greater security and to stop the unsustainable drain on reserves we need to increase income by some £20,000 per annum through committed regular giving and repeatable fundraising events.

Unfortunately, the picture on regular giving is not encouraging. Regular committed giving through standing orders or the Parish Giving Scheme actually fell by some £8,200 to £49,707. Perhaps

because of a full return to in person attendance, cash and Good Box collections at services as well as at weddings and funerals rose by £6,067, partly offsetting the decline of regular giving. Unless the problem of the deficit can be addressed, we will be faced with making difficult expenditure cuts such as whether for example we can afford to continue funding youth work. The 2023 budget shows a projected deficit of some £65,500 of which major planned works expenditure of some £43,000, so an underlying deficit of some £22,500.

Costs: Every effort is being made to reduce and contain costs but the scope is limited. We have reduced churchyard maintenance costs with a new regular mowing contract, but this was more than offset by path repairs and necessary work on trees. The need for remote attendance and other requirements has resulted in greater investment in audio-visual equipment and broadband connection.

Youth Worker costs comprising salary, pension and activity expenses are shared equally with our neighbouring parish of Clayton with Keymer and were some £13,000 per year for our half share. These salary and pension costs will increase in 2023 due to the high level of inflation in 2022

Restricted and Endowment Funds. The Parish has Restricted and Endowment Funds combined of £303,235, down from £342,470 due to market movements. The largest parts of these Funds relate to Streat Church and St Martin's Westmeston and the dividend income can be used to fund major works. The Friends of St Margaret's fund holds significant reserves committed to the fabric of St Margaret's. We are thus fortunate that the current underlying situation in relation to the preservation and maintenance of our three ancient and historic buildings is reasonably sound. However, the cost of the work on Streat church in 2022 has resulted in the need to realise some of the additional investments underlying the Unrestricted and Designated Funds, reducing future income generation. Unrestricted and Designated Funds now stand at £178,358, a reduction of £127,548. The cushion used to fund our ongoing underlying deficits is thus steadily depleting.

Future Work on Churches. The PCC decided that in view of the shortage of funds the previously proposed reordering of St Martin's to install a toilet would be postponed indefinitely. However, work will be needed to address an issue of a sagging floor in the southwest corner of St Martin's. This will hopefully not be major so that it can be covered by income from dedicated endowment funds. Completion of the work in Streat is covered in B iii above. There should be no major work in St Margaret's although repairs will be needed to some frost damaged rendering and also adjustments to some external and internal doors.

A Stewardship Campaign launched in 2019 has been revitalised with the formation of a Giving Team. A series of excellent and well-attended workshops on "Generosity" were held as well as a "Generosity Week" and a talk in church on our financial needs. Contactless donations in the churches have proved very useful. However, unfortunately there has so far been no impact on regular giving, which has steadily declined. Previous appeals for the repair of the Westmeston church path and for the clock on St Margaret's have shown the effectiveness of well planned and executed fundraising campaigns for specific causes and could be implemented for example for Youth Work. However, it is important that we convert any such support into ongoing increased Planned Giving to put our overall budget into 'the black'. We should also continue to raise funds by social events and other means to cover the inevitable cost increases. Areas for trimming costs will be considered where appropriate, but as noted above we need to raise at least an additional £20,000 a year taking into account our ongoing deficit.

9. **Risk:** The PCC has a Health and Safety policy covering inter alia risk assessments and there are also Safeguarding Policies (see 11 below). Risk assessments are carried out for events and activities. The possibility of major repairs is covered by a variety of dedicated funds (see 8 above). The major risk is therefore the continued shortfall of income versus rising ongoing costs resulting

in declining reserves. Immediate effects are covered by our Reserves Policy (see 10 below), but a proactive stewardship campaign to address this trend remains vital.

10. Reserves Policy

- a. **PCC Reserves policy** is to maintain a readily accessible cash balance of unrestricted funds (excluding property) equal to at least approximately two months' worth of average expenditure as a contingency against unforeseen situations. The closing balance this year achieved this.
- b. **Funds Invested.** The overall net assets of the PCC decreased by £166,783 from £648,376 to £481,593. This was mainly due to a decrease in the value of the invested assets from £591,851 to £411,642 and the large overall deficit. The fall in markets has shown that the Parish cannot depend on growth in the PCC investments and furthermore those investments are being drawn on to fund the ongoing deficit reducing both dividend income and any potential for future growth. Without an increase in voluntary income this negative spiral will continue.
- c. **The Restricted Funds** and the **Endowment Funds** together decreased by £39,235 to a total of £303,235 due to market performance of the underlying investments and some withdrawal of income for work in Streat and Westmeston. The balance of all restricted funds is reserved for the use to which the original endowments or donations were given. Such funds are listed on page 18, note 11 to the Financial Statements.
- d. **PCC investment policy.** To invest funds in either a CBF Church of England Investment Fund or the CBF Church of England Deposit Fund. PCC current and deposit accounts are held with HSBC.

11. Safeguarding Report

Our Policy is reviewed annually before the APCM and appears on the Beacon Parish website (www.beaconparish.co.uk) and the notice boards in our churches and in the Emmanuel Centre. As members of the Parish PCC we are committed to the safeguarding, care and nurture of all our congregation and members and recognise that safeguarding is everyone's responsibility.

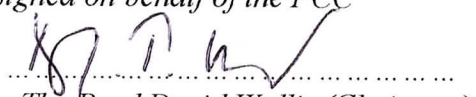
As a Parish, we follow the Church of England's safeguarding policies and practice guideline documents which have also been adopted by the Diocese of Chichester. The link to these documents and other useful safeguarding websites appear on the Parish Safeguarding tab on our website. We also seek advice as needed from the Diocese Safeguarding Team at Church House, Hove.

Tessa Haughton, Churchwarden in the Parish, is Acting Safeguarding Officer. We continue to ask others to take on this role but have been unsuccessful in appointing a new Safeguarding Officer. Risk Assessments are checked in the Spring prior to the APCM. Any Risk Assessments for individual events held in the Parish are up to date. All members of the Parish who help are checked through the Disclosure and Barring Service (DBS) and the majority of these are at an enhanced level. We note that these need to be updated every 3 years. We also check that all members who require safeguarding training are up to date.

Tessa Haughton Acting Safeguarding Officer

January, 2023

Signed on behalf of the PCC


.....
The Revd David Wallis (Chairman)

Date 15/03/23

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	NOTES	2022 Unrestricted Funds	2022 Restricted Funds	2022 Endowment Funds	2022 Totals	2021 Totals Restated
		£	£	£	£	£
INCOMING RESOURCES						
Voluntary income	2a	97,528	13,677		111,205	111,249
Activities for generating funds	2b	4,862			4,862	2,723
Income from investments	2c	7,986	7,395		15,381	9,218
Church activities	2d	18,536			18,536	14,846
Other incoming resources	2e	14,539			14,539	15,556
Total incoming resources		143,451	21,072	0	164,523	153,592
RESOURCES EXPENDED						
Raising funds	3a	1,215			1,215	309
Church activities	3b	243,687			243,687	174,122
Total resources expended		244,902	0	0	244,902	174,431
NET INCOMING/ (OUTGOING) RESOURCES BEFORE TRANSFERS		(101,451)	21,072	0	(80,379)	(20,839)
GROSS TRANSFERS BETWEEN FUNDS	5	19,897	(19,897)		0	0
NET INCOMING/ (OUTGOING) RESOURCES BEFORE OTHER RECOGNISED GAINS/(LOSSES)		(81,554)	1,175	0	(80,379)	(20,839)
Gains/(losses) on revaluation of fixed assets	7	(45,994)	(20,801)	(19,609)	(86,404)	72,503
Gains/(losses) on disposal of fixed assets		0	0	0	0	0
NET MOVEMENT IN FUNDS		(127,548)	(19,626)	(19,609)	(166,783)	51,664
Fund balances brought forward at 1 January 2022		305,906	195,281	147,189	648,376	596,712
Fund balances carried forward at 31 December 2022		178,358	175,655	127,580	481,593	648,376

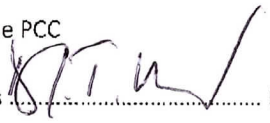
The notes on pages 11 to 19 form an integral part of these financial statements

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

BALANCE SHEET AT 31 DECEMBER 2022

	NOTES	2022	2021
FIXED ASSETS		£	£
Investments	7	411,642	591,851
Total fixed assets		<u>411,642</u>	<u>591,851</u>
CURRENT ASSETS			
Debtors	9	26,656	13,321
Short term deposits		40,573	40,228
Cash		<u>27,226</u>	<u>7,759</u>
		94,455	61,308
CURRENT LIABILITIES			
Creditors falling due in <1 year	10	(24,504)	(4,783)
NET CURRENT ASSETS		<u>69,951</u>	<u>56,525</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>481,593</u>	<u>648,376</u>
NET ASSETS		<u>481,593</u>	<u>648,376</u>
FUNDS			
Endowment funds	11	127,580	147,189
Restricted funds	11	175,655	195,281
Unrestricted funds	11	<u>178,358</u>	<u>305,906</u>
		<u>481,593</u>	<u>648,376</u>

Signed on behalf of the PCC

The Revd David Wallis  (Chairman)

Date 15/03/23

The notes on pages 11 to 19 form an integral part of these financial statements

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting Policies

Charity information

Parochial Church Council of Ditchling, Streat and Westmeston is an unincorporated charity registered with the Charity Commission under the reference 1132488.

(a) Accounting convention

These financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from January 2015. The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the Charity and rounded to the nearest £.

(b) Funds accounting

Funds held by the PCC are:

Unrestricted funds - these represent the remaining income funds that are available for spending on general purposes of the PCC, including amounts designated for spending on a future project and which are therefore not disclosed in its 'free reserves' as disclosed in the trustees report.

Restricted funds - these are income funds that must be spent on restricted purposes and details of the funds held and restrictions provided are shown in the notes to the accounts.

Endowment funds - these are restricted funds that must be retained as trust capital either permanently or subject to a discretionary power to spend capital as income, and where the use of any income or other benefit derived from the capital may be restricted or unrestricted. Full details of all their restrictions are shown in the notes to the accounts.

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 December 2022

1 Accounting Policies (Continued)

(c) Income resources

All income resources are accounted for gross.

Voluntary income

Planned giving, collections and similar donations are recognised when received. Tax refunds are recognised when the incoming resources to which they relate is received.

Grants and legacies are accounted for when the PCC is entitled to the use of the resources, their ultimate receipt is considered reasonable certain and the amounts due are readily quantifiable.

Income from investments

This is included in the accounts when receivable.

Gains and losses on investments

This includes any gain or loss on sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

All other income

All other income is recognised when it is receivable.

(d) Resources used

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. All expenditure including support costs and governance cost are allocated or apportioned to applicable expenditure headings, as noted below.

Support costs are those that assist the work of the PCC but do not directly represent charitable activities and include office and governance costs. They are incurred directly in support of expenditure on the objects of the Charity. Where support costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of the resources.

Governance costs comprise all costs involving the public accountability of the PCC and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees. Where they cannot be directly attributable to particular headings they have been allocated on a basis consistent with the use of the resources.

(e) Church activities

The diocesan parish contribution is accounted for when paid. All was paid before the end of the year.

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 December 2022

1 Accounting Policies (Continued)

(f) Fixed assets

Tangible fixed assets

In so far as consecrated and benefice property of any kind is excluded from the statutory definition of "charity" by Section 10(2) (a) and (c) of the Charities Act 2011 such assets are not capitalised in the financial statements.

Movable church furnishing held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected but are not included in the accounts. For inalienable property acquired prior to 1 October 2007 there is insufficient cost information available and therefore such assets are not valued in the accounts. No individual items have been acquired since 1 October 2007.

All expenditure on consecrated or beneficed buildings and individual items costing under £5,000 are written off in the year they were incurred.

Depreciation

Depreciation is calculated to write down the cost of tangible fixed assets, excluding freehold properties, over their expected useful lives.

(g) Investments

Investments are stated at market value at the balance sheet date. The SOFA includes the net gains and losses arising on the revaluations and disposals throughout the year.

(h) Short term deposits

Short-term deposits include cash held on deposit either with the CBF Church of England Funds, or at the bank.

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

2 Income resources

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2022 £	TOTAL FUNDS 2021 £
a <i>Voluntary income</i>					
Planned giving	49,707			49,707	57,903
Unplanned giving	12,395			12,395	10,597
Collections at all other services	7,497			7,497	1,430
Special appeals income	1,119			1,119	1,250
Income tax recoverable	14,810			14,810	25,824
Grants		13,677		13,677	13,245
Legacies	12,000			12,000	1,000
	<u>97,528</u>	<u>13,677</u>		<u>111,205</u>	<u>111,249</u>
b <i>Activities for generating funds</i>					
Fetes, bazaars and other fund-raising events	4,862			4,862	2,723
	<u>4,862</u>			<u>4,862</u>	<u>2,723</u>
c <i>Investment income</i>					
Dividends and interest	7,986	7,395		15,381	9,218
	<u>7,986</u>	<u>7,395</u>	-	<u>15,381</u>	<u>9,218</u>
d <i>Income from Church Activities</i>					
Hire of Emmanuel Centre	2,861			2,861	2,315
Hire of church land/buildings	2,010			2,010	20
Fees from Weddings & Funerals	13,665			13,665	12,511
	<u>18,536</u>			<u>18,536</u>	<u>14,846</u>
e <i>Other incoming resources</i>					
Sundry income	14,539			14,539	15,556
	<u>14,539</u>	<u>0</u>		<u>14,539</u>	<u>15,556</u>
Total incoming resources	<u>143,451</u>	<u>21,072</u>	-	<u>164,523</u>	<u>153,592</u>

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

3 Resources expended

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2022 £	TOTAL FUNDS 2021 £
a <i>Raising Funds</i>					
Fund Raising Events costs	1,215			1,215	309
	<u>1,215</u>			<u>1,215</u>	<u>309</u>
b <i>Church Activities</i>					
Missionary and charitable giving:					
Secular Charities	2,659			2,659	603
Home:					
Home Mission				-	
	<u>2,659</u>	<u>0</u>		<u>2,659</u>	<u>603</u>
Ministry costs:					
Diocesan parish contribution	76,967			76,967	74,300
Other clergy costs	6,936			6,936	6,492
Church running expenses	11,386			11,386	8,703
Church maintenance	4,830			4,830	10,100
Upkeep of services	9,707			9,707	11,421
Upkeep of churchyard	10,938			10,938	5,921
Emmanuel Centre running costs	3,138			3,138	5,504
Youth Work	26,357			26,357	27,859
Toddler Group	-			-	42
Major works and repairs	86,263			86,263	16,879
Administration, stationery etc.	2,993			2,993	4,014
Independent examination fee	1,134			1,134	1,134
Miscellaneous costs	379			379	1,150
	<u>243,687</u>	<u>0</u>		<u>243,687</u>	<u>174,122</u>
Total resources expended	<u>244,902</u>	<u>0</u>		<u>244,902</u>	<u>174,431</u>

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022**

4 Staff costs

	2022	2021
	£	£
Wages and salaries	25,631	24,856
Pension costs	1,480	1,400
	<u>27,111</u>	<u>26,256</u>
Average employee numbers	3	3

4(a) Payments to PCC members

During the year the trustee, Paul Charman, was paid £5,120 for churchyard maintenance services and the trustee, Virginia de LaPole, was paid £794 for cleaning services.

5 Analysis of transfers between funds

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £
Restricted income towards Streat	1,418	(1,418)		-
Restricted income towards Westmeston	4,190	(4,190)		
Restricted income towards defibrillator batteries	612	(612)		
Grant towards St Margaret's path repair	3,732	(3,732)		
Grant towards St Margaret's electrical works	3,740	(3,740)		
Grant towards St Margaret's audio equipment	2,590	(2,590)		
Energy cost grant	250	(250)		
Grant towards war graves	15	(15)		-
Grants towards churchyard upkeep	3,350	(3,350)		
Total	<u>19,897</u>	<u>(19,897)</u>	-	-

6 Support costs

	Support costs £	Governance costs £	2022 £	2021 £
Independent examination fees		1,134	1,134	1,134
		<u>1,134</u>	<u>1,134</u>	<u>1,134</u>
Analysed between:				
Charitable activities		1,134	1,134	1,134

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022**

7 Investments

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total £
Market value 1 January 2022	267,164	177,498	147,189	591,851
Purchases at cost		39,225		39,225
Disposal proceeds	(93,805)	(39,225)		(133,030)
Revaluation of investments	(45,994)	(20,801)	(19,609)	(86,404)
Market value 31 December 2022	127,365	156,697	127,580	411,642

8 Analysis of Net assets by fund

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £
Investment fixed assets	127,365	156,697	127,580	411,642
Cash and deposits	48,841	18,958		67,799
Debtors	26,656			26,656
Current liabilities	(24,504)			(24,504)
	178,358	175,655	127,580	481,593

9 Debtors

	2022 £	2021 £
Gift aid recoverable	7,421	8,500
Other debtors	19,235	4,821
	26,656	13,321

10 Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors and accruals	24,504	4,783
	24,504	4,783

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

11 Statements of funds

	Bal b/fwd 01-Jan-22	Income	Expenditure	Transfers	Gains / (losses)	Bal c/fwd 31-Dec-22
	£	£	£	£	£	£
Unrestricted Fund						
General Fund	103,246	143,387	(185,493)	19,897	(45,994)	35,043
Designated						
Audrey Day	43,346					43,346
Streat Barn Mission Fund	154,414		(59,409)			95,005
Works	4,900	64				4,964
Total Unrestricted	305,906	143,451	(244,902)	19,897	(45,994)	178,358
Restricted Fund						
Ab'gavenny Proj Invst	41,824				(4,901)	36,923
Chancel Trust Deposit	7,220	95				7,315
Choir stalls	500					500
Turner Dumbrell	725	3,000		(3,612)		113
Friends of St Margaret's	0	10,062		(10,062)		0
Other restricted income	0	615		(615)		0
Swan Perkins Trust Investment	135,674				(15,900)	119,774
Swan Perkins Trust Deposit	3,882	3604		(1,418)		6,068
Mabel Baines Deposit	385	748				1,133
Lambert 1 & 2 Trust Deposit	3,959	2,948		(4,190)		2,717
Clock Fund	805					805
Memorial Book	307					307
	195,281	21,072	0	(19,897)	(20,801)	175,655
Endowment Fund						
M Baines Trust	28,078				(3,305)	24,773
Lambert 1 Trust	14,519				(1,709)	12,810
Lambert 2 Trust	103,799				(14,497)	89,302
W H Fitzhugh Trust	479				(55)	424
Scarfe Trust	314				(43)	271
	147,189				(19,609)	127,580

Refer to page 19 for notes on funds

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2022

Note 11 continued

Funds

Designated – The Works Fund (deposit) is reserved for work associated with the property of St Margaret's Church. It has its origins in the former Vicar and Churchwardens' Fund, which the Vicar and Churchwardens of St Margaret's assigned to the PCC of St Margaret's to manage.

The parish was left a legacy of £43,346 by Audrey Day. This amount has been designated to fund future projects in St Margaret's for the benefit of the parish.

The PCC received proceeds of £154,414 from the sale of Streat Barn. This amount has been designated to the "Streat Barn Mission Fund."

Restricted – The following are restricted to the purposes for which the funds have been given:

The Abergavenny Projects Fund was opened with the proceeds from the winding up of a small trust, The Abergavenny Chapel Maintenance Fund, held by the Diocese and released by the Charity Commissioners in 2004. The PCC re-titled it and restricted its use to the maintenance and restoration of St Margaret's church. Any donations received specifically for the same purpose are to be invested in this fund. This Fund is held as an investment.

St Margaret's Chancel Deposit is the fund supported by St Margaret's Chancel Trust and is held by the Diocese. It is restricted to the maintenance of the Chancel.

The Organ Fund is for donations given for the maintenance/replacement of St Margaret's organ.

Clock Fund – for money given for the maintenance of St Margaret's clock.

Hymn Books and Memorial Book – for donations to purchase hymn books and to inscribe the memorial book. Both funds apply to St Margaret's Church.

Swan Perkins Trust – furthering the religious and charitable work of the Church of England in the parishes of Streat and Westmeston including the repair and maintenance and upkeep of the fabric of the churches in the said parishes. The PCC holds an investment account and a deposit account for this Trust.

Mabel Baines – a Restricted deposit fund is held by the PCC for income from the Mabel Baines Endowment.

Endowment – The following funds are held by the Diocese on behalf of the PCC.

St Margaret's Chancel Trust – income from the capital invested is paid into the deposit account.

Mabel Baines – the income from this investment is for repairs to the fabric and furnishings of Westmeston Church and the upkeep of its churchyard.

Lambert 1 – the income from this fund is for the upkeep of a grave and the graveyard at Westmeston Church and also for the fabric of the church.

Lambert 2 – the income from this fund is for use on the fabric of Westmeston Church, unless the R M Lambert and H C Lane memorials are not kept in good shape, in which case it is for the upkeep of St Margaret's Church in memory of A.P. Lambert's wife.

Scarfe – income from the capital is to be used for the upkeep of certain graves in Streat churchyard. Any surplus is to be used for distribution to the poor of the parish each Christmas.

Fitzhugh – the income from this fund is to be used for the upkeep of the grave in Streat churchyard. The PCC holds this investment.

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON
INDEPENDENT EXAMINERS' REPORT TO THE PAROCHIAL CHURCH COUNCIL OF
DITCHLING, STREAT AND WESTMESTON

We report on the accounts of the charity for the year ended 31 December 2022 which are set out on pages 1 to 19

Respective responsibilities of trustees and examiners

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees 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 our 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 Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to our attention.

Basis of independent examiners' statement

Our 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 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 examiners' statement

In connection with our examination, no matter has come to our attention:

- 1 which gives us reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- 2 to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Maxwell-Gumbleton & Co.
Chartered Accountant
1 West Street
Lewes
East Sussex
BN7 2NZ

Date

Accounts

The Beacon Parish of St Margaret's,
Ditchling, Streat Parish Church and St Martin's Westmeston

**ANNUAL REPORT
AND
FINANCIAL STATEMENTS
OF THE
PAROCHIAL CHURCH COUNCIL
For the year ended 31 December 2021**

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CONTENTS

	Page
Annual report	1-8
Statement of financial activities	9
Balance sheet	10
Notes to the accounts	11-19
Report of the independent examiner	20

Ditchling, Streat and Westmeston Parochial Church Council

Incumbent: The Reverend D Wallis, The Vicarage, 2 Charlton Gardens, Lewes Road, Ditchling
Sussex, BN6 8WA

Independent examiner: Maxwell-Gumbleton & Co, 1 West Street, Lewes, East Sussex
BN7 2NZ

Bankers: HSBC, 50 Church Road, Burgess Hill. West Sussex RH15 9AE

The Parish of St Ditchling, Streat and Westmeston (the Beacon Parish) is a registered charity number 1132488.

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

Annual Report for 2021

Administrative information

The Parish is a charity and registered with the Charity Commission within the meaning of the Charities Act 2011, Number 1132488. The Parish Office is at the Vicarage, 2 Charlton Gardens, Lewes Road, Ditchling, BN6 8WA.

After the Annual Parochial Church Meeting on 9th May 2021 the following served as members of the Parochial Church Council:

Incumbent:	The Reverend David Wallis	Chairman
Reader:	Mrs Colyeen Blanchard	
Churchwardens	Mr Paul Charman	
	Mrs Tessa Haughton	
	Dr Keith Hine	
	Mr Mike Sewell	
Elected Members:	Mrs Margaret Bovill	Secretary
	Mr Tony Blanchard	
	Mr Simon Davey	
	Mrs Heather Evans	
	Mrs Katherine Grant	
	Mrs Sherrian Guest	
	Mr Simon James	Deanery Synod
	Sir Mark Moody-Stuart	Treasurer
	Mrs Virginia De La Pole	Verger
	Dr Robert Sansom	
	Mrs Susan Sewell	Bookkeeper

Structure, governance and management

The Parochial Church Council (PCC) is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC is a Registered Charity Number 1132488. Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the incumbent, the lay readers licensed to officiate in the church), the churchwardens and members of the Deanery Synod and the members of the church who are elected at the Annual Parochial Church Meeting (APCM). Members are warmly encouraged to stand for election to the PCC and we try to ensure a balance of skills and experience where possible.

Objectives and Activities

The primary objective of the Beacon Parish of Ditchling, Streat and Westmeston is the promotion 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 Reverend David Wallis, in promoting in the ecclesiastical Parish the whole mission of the Church pastoral, evangelistic, social and ecumenical. We have considered the Charity Commission's guidance on public benefit and the supplementary guidance on charities for the advancement of religion. We try to enable all residents of the parish to live out their faith as part of our community. The three churches are open to all, and pastoral support and social and community activities are available to all, regardless of membership of the church or beliefs.

Achievements and performance

Church attendance

There are 165 (168) parishioners on the church electoral roll of the Beacon Parish (figures in brackets are those for 2020). Numbers have declined from 200 in 2018. Forty-three members live outside the Parish.

Our incumbent Reverend David Wallis was on a much deferred and deserved Extended Ministerial Development Leave from mid-August to late November.

Although the three churches remained open for prayer throughout the year, for reasons of size and the need for spacing it was mainly only possible for services to be held in St Margaret's. Apart from funerals and memorial services, there were single services in St Martin's Westmeston in June and in October (harvest festival) and one in Streat in July and then again in September. In November there was also a Remembrance Service in Streat for both Streat and Westmeston as well as in St Margaret's. There were also services in St George's retirement village. From August onwards these were once or twice a month; there were ten services, seven led by laity and three communion services.

Fortunately, by December we were able to celebrate a return with Christmas carol services and Christmas Day services in all three churches, albeit with restricted numbers due to spacing and ventilation needs. Despite those restrictions attendance in person was 65 adults and 15 children at St Margaret's, 25 adults and two children at St Martin's and the same number at Streat. Attendance in all three churches for those Christmas services increased by some seventy-five percent from 2020. During advent the life-sized crib scene in St Margaret's drew many visitors. Some also visited the smaller nativity scenes in the other two churches. All classes in St Margaret's primary school visited the Prayer Spaces in St Margaret's in relays with our youth worker and there was a gathering for the Acorns Nursery and Forest School in St Martin's also led by our youth worker.

With the installation of additional Wi-Fi technology in St Margaret's during the year it became possible to record services in the church with a suitably spaced congregation which could be viewed at home and eventually streamed live. During October in person attendance at the Sunday services in St Margaret's averaged 34, the same as in October 2020. It is difficult to gauge online participation accurately, but we estimate that it was approximately 150 viewings per service over a week, which together with in person attendance is significantly higher than the regular Sunday attendance at all three churches combined pre-COVID.

There were 5 (2) baptisms, and 4(2) weddings. There were 14 (12) funerals, interment of ashes or memorials (figures in brackets are those for 2020).

Review of the year

1. **The PCC** met 11 times during the year (only once in person with a trial of a Zoom connection as well) with an average level of attendance of some three quarters of members, similar to last year. Committees met between meetings and minutes of their deliberations were received by the full PCC and discussed where necessary.
2. **The Emmanuel Centre.** The use of the Emmanuel Centre for meetings of the youth group and other Parish activities was limited due to COVID restrictions. We did have some benefit from the hire of the Centre for dance classes etc.
3. **Youth Work.** Our youth worker Gary Pickett, shared with the neighbouring Parish of Clayton and Keymer, holds very popular after school classes in St Margaret's School. The linkages

between the church and St Margaret's Primary School are now very strong. Unfortunately, after a period of work in the last quarter of 2020, due to the closure of the school because of COVID regulations our youth worker had to be furloughed again from January until April 2021. During the furlough the PCC received support of 80% of Gary's salary under the HMRC Job Protection Scheme. Throughout furlough the PCC paid full salary and pension contributions. After returning, the YODAH (Youth of Ditchling and Hassocks) school group was limited to 12 children due to the primary school's COVID rules, so there had to be three separate collective worships in COVID bubbles. Gary was reading with year 2 as well. The youth group averaged seven young people a week. The May camp was attended by 21 young people. Gary also ran services for the Acorns Nursery and Forest School based in the Westmeston Parish Room, including a harvest festival in St Martin's. At the end of the year there were prayer spaces for the pupils in St Margaret's.

4. The Fabric Committee Report

In 2019 the architect carried out the Quinquennial inspection of all three churches. Follow up work was carried out in 2021 on roof tiles, with some work on the stonework of the church walls of both St Margaret's and St Martin's. In Streat, the main work was preparation for the installation of a toilet and servery and in making application not only to the Diocese but also to the many other interested parties. This has meant that the proposed work will only be able to commence in the spring of 2022. For details of main expenditure and work done see section B (iii) Church Buildings below.

6. Finance Committee

The committee met three times online during the year. The arrangement by which Mark Moody-Stuart acts as Treasurer while Sue Sewell acts as Bookkeeper continues. We continue to make all payments such as those to organists and cleaners using HMRC's Pay as You Earn (PAYE) system for income tax and National Insurance. During the year a number of longstanding members retired, and new members were added. Building on work by Mike Sewell further developed by Stuart Curry a much-improved budgeting system was developed. The other main work of the committee, approved by the PCC, was the transfer of most of the PCC investments and endowments held within CCLA Investment Management funds from accumulation to income units. Due to market conditions and dividend accumulation the investments have grown in value. The change means that the dividend income can be used to fund ongoing expenditure and help to reduce the increasing financial deficit of the Parish.

Gift Aid recovery and re-claiming Gift Aid are carried out by Sue Sewell, who keeps track of all donations. Mark Moody-Stuart makes the online submissions now required by HMRC. The apparent increase in Gift Aid recovery is due to some Gift Aid from 2020 not being accrued for and which therefore show when received in 2021.

Parish Giving Scheme. The Parish joined this central scheme in 2015. It has the advantage of reducing local administration on Planned Giving. It also provides a method of increasing planned giving by direct debit in line with inflation where this is agreed by the donor.

Approval of accounts. The PCC continues to use the services of Maxwell-Gumbleton and Co on a commercial (and very significantly discounted) basis to prepare the accounts in the approved form.

7. Financial Review

A. Incoming Resources

- i. **The total of incoming resources** was £153,592 a decrease of some £7,000 over the £160,233 in 2020. Apart from changes in voluntary giving the major differences were a decrease of some £17,000 in grant income caused by an advance in 2020 of £13,038 for work to be done on St Margaret's and a reduction of HMRC's furlough support scheme, as well as income in 2020 from the appeals for the Ditchling Clock and Westmeston Path which together raised £15,857 (including gift aid).
- ii. **Voluntary giving** in the Parish in the form of planned and unplanned giving combined declined from some £72,690 in 2020 to £69,750. Planned Giving through standing orders and envelopes declined from £28,015 to £21,397, partly due to some regular donors leaving. On the other hand, Planned Giving through the Parish Giving Scheme increased from £32,535 to £36,506 although this was insufficient to offset the decline in giving through envelopes and standing orders. The decrease in total Planned Giving was compounded by a decrease in unplanned giving which was affected by the reduction in in person services. Collections at weddings and funerals also decreased as congregations were restricted. The decline in voluntary income is being addressed by encouraging various forms of online giving.
- iii. **Special Appeals:** The PCC continues to appeal for general funding as well as support for our youth work. Youth work has so far raised £1,250. Last year's highly successful appeal for repairs to the church path at Westmeston, which raised £6,774 including Gift Aid has essentially covered the cost of that work. A small amount now remains to be spent on repointing the path. The Giving Team continues to be very active on developing and implementing proposals (See Section 8 below).
- iv. **Legacies.** The PCC is grateful for a legacy of £1,000 from the estate of Bridget Thomson.
- v. **Grants.** The PCC is very grateful for a grant from the Turner-Dumbrell Foundation (£4,000) for churchyard upkeep in St Margaret's, and grants from the Parish Councils of Streat (£200) and Westmeston (£350) for the upkeep of the Streat and Westmeston churchyards respectively. The Turner-Dumbrell Foundation also made a grant of £725 to cover the replacement of the batteries in the defibrillators of all three churches. This will be done as each reaches its expiry date. The PCC is also grateful for a grant of £15 for the upkeep of war graves. After the very successful appeal in 2020 for the repair of the Ditchling Clock, which raised £9,105 (including Gift Aid), the clock is now fully restored and working. The Ditchling Parish Council has made a grant of £250 towards maintenance although the major work meant that no maintenance visit was needed this year.
- vi. **The Friends of St Margaret's.** The Trustees of the Friends have previously indicated that their current income should allow them to support some £10,000 of expenditure per annum without drawing on capital. Last year the Friends kindly advanced a grant of £13,038 to cover the Quinquennial work needed for St Margaret's. This has now been spent. The Friends made a further grant of £2,054 to cover the balance of expenditure on the church wall of St Margaret's not covered by an earlier grant from the Turner Dumbrell Foundation.
- vii. **The St Margaret's School House Trust.** The PCC is grateful as the Trust is committed to give 11/14th of its income to the School and 3/14th for Church youth work. The Trust made a grant of £650 towards the costs of the Nativity scene in St Margaret's.
- viii. **Fundraising income** from events such as the Apple Day, wreath making and plant sales contributed £2,723, the easing of restrictions allowing a significant improvement on last year.

Rental of the St Margaret's carpark on a weekday to a local vendor of fruit and vegetables raised £2,295.

- ix. **Investment income** at £9,218 increased some 20% from last year due to a switch during the year of certain investments to income rather than accumulation funds. The overall value of all investments increased by 14% to £591,851. Of particular note is that in spite of the overall resource deficit, due to the good performance on investments and transfers of income from Restricted Funds our total Unrestricted Funds increased by £26,046 to £305,906.
- x. **Fees from weddings and funerals** increased to £12,511 from last year's £10,902, before fees to the Diocese of £5,980. The number of weddings increased although still fewer than prior to Covid.

B. Expenditure

- i. Total resources expended at £174,431 showed only a slight increase of some £1,200 from 2020.
- ii. The largest item was the sum of £74,300 for the Parish Share to the Diocese, almost unchanged from £74,035 last year. This Parish Share covers the housing, stipend and pension costs of the clergy, plus a sum for diocesan central costs, clergy training and a contribution to national church funds. Some 60% of the Parish Share goes on our clergy stipend, pension and housing costs, 20% on parish support services (safeguarding, youth, finance etc), 16% on training new clergy and curates and 4% on the central church and poorer dioceses. The cost of insuring our churches is now born directly by the Parish. The Parish currently fully meets the costs allocated to it by the Deanery. After a period of a continuous rise in the Parish Share due to inflation as well as the need for increasing contributions to fund clergy pensions, strenuous control efforts on the part of the Diocese and Deanery and all parishes paying their full share allowed the Parish Share to be held more or less constant this year. While the majority of the total Parish Share paid relates directly to the costs of this Parish, the PCC's ability to sustain this is critically dependent on our ability to continue to increase income to meet rising costs.
- iii. **Church buildings:** Our architect conducted the Quinquennial survey on all three churches in 2019. There has been ongoing work in following this up. Work was completed on the roof and wall of St Margaret's costing £8,622 including VAT, of which the final part of £4,344 was paid in 2022. Work on the roof and wall of St Martin's cost £6,834 plus £1,128 on improving drainage to protect the west wall. We are fortunate that all this work has been covered either by grants from the Friends of St Margaret's or by drawing on accumulated profits from the Swan Perkins, Mabel Baines and Lambert endowments for Streat and Westmeston. Other small amounts were spent on preparation for the work on the toilet and servery for Streat Church.
- iv. **The Emmanuel Centre.** The deficit of income against expenditure was £3,189 (income of £2,315 and expenditure of £5,504) versus last year's deficit of £315. For most of the year the Centre was not used due to COVID. Income came from the Ballet School and Fitness Club. Income and costs are shared with The Point.
- v. **Churchyards.** The cost of routine mowing was £5,921 compared to £13,435 last year (£7,567 for mowing plus £5,868 for work on the Westmeston path). Use of a new contractor reduced mowing costs. In addition, work on a wall in St Margaret's churchyard cost £6,960. Likewise, the repair of the north wall of Streat churchyard cost £5,514, shared with our neighbour. St Margaret's churchyard upkeep is supported by a very generous grant of £4,000 from the Turner-Dumbrell Foundation. The Turner Dumbrell Foundation has also allowed us to use £4,706 remaining of previous grants for St Margaret's towards the cost of the wall repair, with the balance being covered by the Friends of St Margaret's. The PCC is grateful for grants from the

Parish Councils of Streat (£200) and Westmeston (£350) for the churchyards of the respective churches.

- vi. **Donations** collected in church and then passed to charities (the Royal British Legion and St Peter and St James Hospice) amounted to £603. Last year no such donations were made in the light of the special situation due to COVID.

8. **Financial Situation, Outlook and Future Plans**

The day to day running of the Parish continues to be in persistent and growing current deficit. The deficit of £20,839 has increased by some £8,500 from 2020 and would have been higher but for some VAT recovery from the previous year. While encouraging that giving through the Parish Giving Scheme has increased, this was more than offset by decrease of more traditional standing orders and envelopes. While some of this decrease was due to periods of lockdown, some was due to a reduction in the number of donors due to deaths or moving away. Giving at other services such as weddings and funerals was also affected by attendance so that Planned Giving plus all other collections at £69,930 before Gift Aid was not sufficient to cover our committed Parish Share of £74,300 plus day to day clergy costs and church running costs of £15,195. The deficit had to be covered by drawing on reserves or other sources such as income from investments of past legacy endowments or other fund raising and special appeals. This is plainly unsustainable.

Costs: Every effort is being made to reduce and contain costs but the scope is limited. We have reduced churchyard maintenance costs with a new contract, but the need for remote attendance and other requirements is resulting in greater investment in audio-visual and communication equipment.

The Youth Worker costs, shared with our neighbouring parish of Clayton with Keymer, are normally some £13,000 per year for our half share. We were grateful to receive support for the overall salary of £5,401 though payments from HMRC's furlough job protection scheme. This covered 80% of salary costs; the PCC continued to meet the remaining 20% and also the ongoing pension costs. These salary and pension costs will increase in 2022 due to inflation and increase in National Insurance

Restricted and Endowment Funds. Although the ongoing deficit is as discussed above absolutely critical, the Parish has Restricted and Endowment Funds combined of £342,470 which can be used in part to fund major works. Despite funding the work on the churches with £15,500 of accumulated income, due to the good performance of the investments the value of these Funds has grown by £25,618 or some 8 % from £316,852. The large part of these Funds relates to Streat Church and St Martin's Westmeston. The Friends of St Margaret's fund holds significant reserves committed to the fabric of St Margaret's. We are thus fortunate that the current underlying situation in relation to the preservation and maintenance of our three ancient and historic buildings is reasonably sound. However, the cost of the work on Streat church in 2022 will result in the need to realise some of the additional investments underlying the £202,660 in Designated Funds, reducing future income generation.

Streat and St. Martin's Churches. The planned installation of small servery facilities and a toilet in Streat church was yet again deferred due to lockdown restrictions but are expected to commence in the spring of 2022. These costs will have to be funded from the Streat Barn Mission Fund formed from the proceeds of £154,414 from the sale of Streat Barn in 2015. The PCC decided that in view of the shortage of funds the previously proposed reordering of St Martin's to install a toilet would be postponed indefinitely.

The Emmanuel Centre. The expenditure in 2019 on repairing the roof of the Emmanuel Centre (shared with the Point) is being recovered by an ongoing rental rebate from the freehold owners with an extension of the lease term to 2026 to allow recovery.

A Stewardship Campaign launched in 2019 has been revitalised with the formation of a Giving Team. Much work has been done on adopting new means of giving online and with contactless donations in the churches. The appeals for the repair of the Westmeston church path and for the clock on St Margaret's have shown the effectiveness of well planned and executed fundraising campaigns. However, it is important that we convert this support into ongoing increased Planned Giving to put our overall budget into 'the black'. We should also continue to raise funds by social events and other means to cover the inevitable cost increases. Area for trimming costs will be considered where appropriate, but we need to raise at least an additional £20,000 a year taking into account our ongoing deficit.

9. **Risk:** The PCC has a Health and Safety policy covering inter alia risk assessments and there are also Safeguarding Policies (see 11 below). Risk assessments are carried out for events and activities. The possibility of major repairs is covered by a variety of dedicated funds (see 8 above). The major risk is therefore the continued shortfall of income versus rising ongoing costs resulting in declining reserves. Immediate effects are covered by our Reserves Policy (see 10 below), but a proactive stewardship campaign to address this trend remains vital.

10. Reserves Policy

- a. **PCC Reserves policy** is to maintain a readily accessible cash balance of unrestricted funds (excluding property) equal to at least approximately two months' worth of average expenditure as a contingency against unforeseen situations. The closing balance this year achieved this.
- b. **Funds Invested** In spite of the deficit the overall net assets of the PCC increased from £596,712 to £648,376. This was mainly due to an increase in the value of the invested assets from £519,348 to £591,851. Given the state of the markets we cannot depend on such future growth, as a significant market reversal is always a realistic possibility. Due to the ongoing deficit PCC cash and short-term deposits including debtors decreased to £61,308 from £89,856.
- c. **The Restricted Funds and the Endowment Funds** together increased by £25,618 to a total of £342,470 due to market performance of the underlying investments, despite drawing on the income from some of these funds. The balance of all restricted funds is reserved for the use to which the original endowments or donations were given. Such funds are listed in the note 11 to the Financial Statements.
- d. **PCC investment policy.** To invest funds in either a CBF Church of England Investment Fund or the CBF Church of England Deposit Fund. PCC current and deposit accounts are held with HSBC.

11. Safeguarding Report

Our Safeguarding Policy is regularly reviewed and appears on the Beacon Parish website (www.beaconparish.co.uk) and the noticeboards in our churches and the Emmanuel Centre. As members of our PCC we are committed to the safeguarding, care and nurture of all our members and recognise that safeguarding is everyone's responsibility.

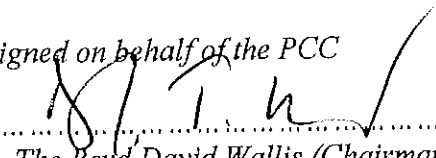
As a Parish, we follow the Church of England's safeguarding policies and practice guidance documents which have also been adopted by the Diocese of Chichester. The link to these documents and other useful safeguarding websites appear on the Parish Safeguarding tab on our website. In addition, we seek advice from the Diocese Safeguarding Team when necessary.

Tessa Haughton, Churchwarden in the Parish, is Acting Safeguarding Officer. We continue to ask others to take on this role but so far have been unsuccessful in appointing a new Safeguarding Officer.

Risk Assessments are checked annually in the Spring and prior to the APCM. Any Risk Assessments for individual events held in the Parish are completed. Currently 23 members of the Parish are checked through the Disclosure and Barring Service (DBS) and the majority of these are at an enhanced level. We check that members of the PCC and other volunteers are up to date on their training which is available through the Diocese and the Church of England.

Tessa Haughton
Acting Safeguarding Officer
February 2022

Signed on behalf of the PCC


.....
The Revd David Wallis (Chairman)

Date 19 / 03 / 22

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	NOTES	2021 Unrestricted Funds	2021 Restricted Funds	2021 Endowment Funds	2021 Totals	2020 Totals Restated
		£	£	£	£	£
INCOMING RESOURCES						
Voluntary income	2a	98,004	13,245		111,249	128,752
Activities for generating funds	2b	2,723			2,723	1,386
Income from investments	2c	2,503	6,715		9,218	7,527
Church activities	2d	14,846			14,846	12,311
Other Incoming resources	2e	15,556			15,556	10,257
Total Incoming resources		133,632	19,960	0	153,592	160,233
RESOURCES EXPENDED						
Raising funds	3a	309			309	736
Church activities	3b	174,540	(418)		174,122	171,858
Total resources expended		174,849	(418)	0	174,431	172,594
NET INCOMING/ (OUTGOING) RESOURCES BEFORE TRANSFERS		(41,217)	20,378	0	(20,839)	(12,361)
GROSS TRANSFERS BETWEEN FUNDS	5	35,259	(35,259)		0	0
NET INCOMING/ (OUTGOING) RESOURCES BEFORE OTHER RECOGNISED GAINS/(LOSSES)		(5,958)	(14,881)	0	(20,839)	(12,361)
Gains/(losses) on revaluation of fixed assets	7	32,004	23,061	17,438	72,503	73,240
Gains/(losses) on disposal of fixed assets		0	0	0	0	0
NET MOVEMENT IN FUNDS		26,046	8,180	17,438	51,664	60,879
Fund balances brought forward at 1 January 2021		279,860	187,101	129,751	596,712	535,833
Fund balances carried forward at 31 December 2021		305,906	195,281	147,189	648,376	596,712

The notes on pages 11 to 19 form an integral part of these financial statements

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

BALANCE SHEET AT 31 DECEMBER 2021

	NOTES	2021	2020
FIXED ASSETS		£	£
Investments	7	591,851	519,348
Total fixed assets		<u>591,851</u>	<u>519,348</u>
CURRENT ASSETS			
Debtors	9	13,321	2,114
Short term deposits		40,228	69,747
Cash		<u>7,759</u>	<u>17,995</u>
		61,308	89,856
CURRENT LIABILITIES			
Creditors falling due in <1 year	10	(4,783)	(12,492)
NET CURRENT ASSETS		<u>56,525</u>	<u>77,364</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>648,376</u>	<u>596,712</u>
NET ASSETS		<u>648,376</u>	<u>596,712</u>
FUNDS			
Endowment funds	11	147,189	129,751
Restricted funds	11	195,281	187,101
Unrestricted funds	11	<u>305,906</u>	<u>279,860</u>
		<u>648,376</u>	<u>596,712</u>

Signed on behalf of the RCC

The Revd David Wallis (Chairman)

Date 19/03/22

The notes on pages 11 to 19 form an integral part of these financial statements

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting Policies

Charity information

Parochial Church Council of Ditchling, Streat and Westmeston is an unincorporated charity registered with the Charity Commission under the reference 1132488.

(a) Accounting convention

These financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from January 2015. The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the Charity and rounded to the nearest £.

(b) Funds accounting

Funds held by the PCC are:

Unrestricted funds - these represent the remaining income funds that are available for spending on general purposes of the PCC, including amounts designated for spending on a future project and which are therefore not disclosed in its 'free reserves' as disclosed in the trustees report.

Restricted funds - these are income funds that must be spent on restricted purposes and details of the funds held and restrictions provided are shown in the notes to the accounts.

Endowment funds - these are restricted funds that must be retained as trust capital either permanently or subject to a discretionary power to spend capital as income, and where the use of any income or other benefit derived from the capital may be restricted or unrestricted. Full details of all their restrictions are shown in the notes to the accounts.

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 December 2021

1 Accounting Policies (Continued)

(c) Income resources

All income resources are accounted for gross.

Voluntary income

Planned giving, collections and similar donations are recognised when received. Tax refunds are recognised when the incoming resources to which they relate is received.

Grants and legacies are accounted for when the PCC is entitled to the use of the resources, their ultimate receipt is considered reasonable certain and the amounts due are readily quantifiable.

Income from investments

This is included in the accounts when receivable.

Gains and losses on investments

This includes any gain or loss on sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

All other income

All other income is recognised when it is receivable.

(d) Resources used

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. All expenditure including support costs and governance cost are allocated or apportioned to applicable expenditure headings, as noted below.

Support costs are those that assist the work of the PCC but do not directly represent charitable activities and include office and governance costs. They are incurred directly in support of expenditure on the objects of the Charity. Where support costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of the resources

Governance costs comprise all costs involving the public accountability of the PCC and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees. Where they cannot be directly attributable to particular headings they have been allocated on a basis consistent with the use of the resources.

(e) Church activities

The diocesan parish contribution is accounted for when paid. All was paid before the end of the year.

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 December 2021

1 Accounting Policies (Continued)

(f) Fixed assets

Tangible fixed assets

In so far as consecrated and benefice property of any kind is excluded from the statutory definition of "charity" by Section 10(2) (a) and (c) of the Charities Act 2011 such assets are not capitalised in the financial statements.

Movable church furnishing held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected but are not included in the accounts. For inalienable property acquired prior to 1 October 2007 there is insufficient cost information available and therefore such assets are not valued in the accounts. No individual items have been acquired since 1 October 2007.

All expenditure on consecrated or beneficed buildings and individual items costing under £5,000 are written off in the year they were incurred.

Depreciation

Depreciation is calculated to write down the cost of tangible fixed assets, excluding freehold properties, over their expected useful lives.

(g) Investments

Investments are stated at market value at the balance sheet date. The SOFA includes the net gains and losses arising on the revaluations and disposals throughout the year.

(h) Short term deposits

Short-term deposits include cash held on deposit either with the CBF Church of England Funds, or at the bank.

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

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

2 Income resources

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2021 £	TOTAL FUNDS 2020 £
a <i>Voluntary income</i>					
Planned giving	57,903			57,903	60,550
Unplanned giving	10,597			10,597	12,140
Collections at all other services	1,430			1,430	2,106
Special appeals income	1,250			1,250	12,696
Income tax recoverable	25,824			25,824	11,142
Grants		13,245		13,245	30,118
Legacies	1,000			1,000	
	98,004	13,245		111,249	128,752
b <i>Activities for generating funds</i>					
Fetes, bazaars and other fund-raising events	2,723			2,723	1,386
	2,723			2,723	1,386
c <i>Investment income</i>					
Dividends and interest	2,503	6,715		9,218	7,527
	2,503	6,715	-	9,218	7,527
d <i>Income from Church Activities</i>					
Hire of Emmanuel Centre	2,315			2,315	1,409
Hire of church buildings	20			20	-
Fees from Weddings & Funerals	12,511			12,511	10,902
	14,846			14,846	12,311
e <i>Other incoming resources</i>					
Sundry income	15,556			15,556	10,257
Insurance claims				-	-
	15,556	0		15,556	10,257
Total incoming resources	133,632	19,960	-	153,592	160,233

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

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

3 Resources expended

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2021 £	TOTAL FUNDS 2020 £
a <i>Raising Funds</i>					
Fund Raising Events costs	309			309	736
Bookstall					
	309			309	736
b <i>Church Activities</i>					
Missionary and charitable giving:					
Missionary Societies					
Relief & Development					
Secular Charities	603			603	-
Home:					
Home Mission				-	
	603	0		603	0
Ministry costs:					
Diocesan parish contribution	74,300			74,300	74,035
Other clergy costs	6,492			6,492	5,908
Church running expenses	8,703			8,703	10,478
Church maintenance	11,668	(1,568)		10,100	6,121
Upkeep of services	11,421			11,421	9,728
Upkeep of churchyard	5,921			5,921	13,435
Emmanuel Centre running costs	5,504			5,504	1,724
Youth Work	27,859			27,859	25,029
Toddler Group	42			42	-
Major repairs/restoration	16,879			16,879	19,286
Administration, stationery etc.	4,014			4,014	4,854
Independent examination fee	1,134			1,134	1,260
Miscellaneous costs	-	1,150		1,150	-
	174,540	(418)		174,122	171,858
Total resources expended	174,849	(418)		174,431	172,594

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

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

4 Staff costs

	2021	2020
	£	£
Wages and salaries	24,856	24,417
Pension costs	1,400	1,400
	<u>26,256</u>	<u>25,817</u>

Average employee numbers	3	2
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4(a) Payments to PCC members

During the year the trustee, Paul Charman, was paid £1,104 for churchyard maintenance services and the trustee, Virginia de LaPole, was paid £420 for cleaning services.

5 Analysis of transfers between funds

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2021 £
Restricted income towards Streat	6,170	(6,170)		-
Restricted income towards Westmeston	5,507	(5,507)		
Gift aid element of special appeals	2,656	(2,656)		
Grant towards St Margarets wall repair	10,960	(10,960)		
Government furlough grant	5,401	(5,401)		
Grant towards war graves	15	(15)		-
Grants towards churchyard upkeep	4,550	(4,550)		
Total	<u>35,259</u>	<u>(35,259)</u>	-	-

5 Support costs

	Support costs £	Governance costs £	2021 £	2020 £
Independent examination fees		1,134	1,134	1,260
		<u>1,134</u>	<u>1,134</u>	<u>1,260</u>
Analysed between:				
Charitable activities		1,134	1,134	1,260

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

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

7 Investments

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total £
Market value 1 January 2021	235,160	154,437	129,751	519,348
Purchases at cost	249,281			249,281
Disposal proceeds	(249,281)			(249,281)
Revaluation of investments	32,004	23,061	17,438	72,503
Market value 31 December 2021	267,164	177,498	147,189	591,851

8 Analysis of Net assets by fund

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2021 £
Investment fixed assets	267,164	177,498	147,189	591,851
Cash and deposits	32,258	15,729		47,987
Debtors	11,267	2,054		13,321
Current liabilities	(4,783)			(4,783)
	305,906	195,281	147,189	648,376

9 Debtors

	2021 £	2020 £
Income tax recoverable	8,500	1,502
Other debtors	4,821	612
	13,321	2,114

10 Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors and accruals	4,783	12,492
	4,783	12,492

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

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

11 Statements of funds

	Bal b/fwd 01-Jan-21	Income	Expenditure	Transfers	Gains / (losses)	Bal c/fwd 31-Dec-21
	£	£	£	£	£	£
Unrestricted Fund						
General Fund	77,202	133,630	(174,849)	35,259	32,004	103,246
Designated						
Audrey Day	43,346					43,346
Streat Barn Mission Fund	154,414					154,414
Works	4,898	2				4,900
Total Unrestricted	279,860	133,632	(174,849)	35,259	32,004	305,906
Restricted Fund						
Ab'gavenny Proj Invst	35,583				6,241	41,824
Chancel Trust Deposit	7,216	4				7,220
Flower Guild	1,150		(1,150)			0
Choir stalls	500					500
Turner Dumbrell	4,706	4,725		(8,706)		725
Friends of St Margaret's	4,200	2,054		(6,254)		0
Other restricted income	0	5,966		(5,966)		0
Swan Perkins Trust Investment	118,854				16,820	135,674
Swan Perkins Trust Deposit	6,603	3449		(6,170)		3,882
Mabel Baines Deposit	25	360				385
Lambert 1 & 2 Trust Deposit	6,564	2,902		(5,507)		3,959
Clock Fund	509	500	1,568	(1,772)		805
Memorial Book	307					307
Westmeston Church path	884			(884)		0
	187,101	19,960	418	(35,259)	23,061	195,281
Endowment Fund						
M Baines Trust	24,564				3,514	28,078
Lambert 1 Trust	12,702				1,817	14,519
Lambert 2 Trust	91,729				12,070	103,799
W H Fitzhugh Trust	420				59	479
Scarfe Trust	336				(22)	314
	129,751				17,438	147,189

Refer to page 19 for notes on funds

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2021

Note 11 continued

Funds

Designated – The Works Fund (deposit) is reserved for work associated with the property of St Margaret's Church. It has its origins in the former Vicar and Churchwardens' Fund, which the Vicar and Churchwardens of St Margaret's assigned to the PCC of St Margaret's to manage.

The parish was left a legacy of £43,346 by Audrey Day. This amount has been designated to fund future projects in St Margaret's for the benefit of the parish.

The PCC received proceeds of £154,414 from the sale of Streat Barn. This amount has been designated to the "Streat Barn Mission Fund."

Restricted – The following are restricted to the purposes for which the funds have been given:

The Abergavenny Projects Fund was opened with the proceeds from the winding up of a small trust, The Abergavenny Chapel Maintenance Fund, held by the Diocese and released by the Charity Commissioners in 2004. The PCC re-titled it and restricted its use to the maintenance and restoration of St Margaret's church. Any donations received specifically for the same purpose are to be invested in this fund. This Fund is held as an investment.

St Margaret's Chancel Deposit is the fund supported by St Margaret's Chancel Trust and is held by the Diocese. It is restricted to the maintenance of the Chancel.

The Organ Fund is for donations given for the maintenance/replacement of St Margaret's organ.

Clock Fund – for money given for the maintenance of St Margaret's clock.

Hymn Books and Memorial Book – for donations to purchase hymn books and to inscribe the memorial book. Both funds apply to St Margaret's Church.

Swan Perkins Trust – furthering the religious and charitable work of the Church of England in the parishes of Streat and Westmeston including the repair and maintenance and upkeep of the fabric of the churches in the said parishes. The PCC holds an investment account and a deposit account for this Trust.

Mabel Baines – a Restricted deposit fund is held by the PCC for income from the Mabel Baines Endowment.

Endowment – The following funds are held by the Diocese on behalf of the PCC.

St Margaret's Chancel Trust – income from the capital invested is paid into the deposit account.

Mabel Baines – the income from this investment is for repairs to the fabric and furnishings of Westmeston Church and the upkeep of its churchyard.

Lambert 1 – the income from this fund is for the upkeep of a grave and the graveyard at Westmeston Church and also for the fabric of the church.

Lambert 2 – the income from this fund is for use on the fabric of Westmeston Church, unless the R M Lambert and H C Lane memorials are not kept in good shape, in which case it is for the upkeep of St Margaret's Church in memory of A.P. Lambert's wife.

Scarfe – income from the capital is to be used for the upkeep of certain graves in Streat churchyard. Any surplus is to be used for distribution to the poor of the parish each Christmas.

Fitzhugh – the income from this fund is to be used for the upkeep of the grave in Streat churchyard. The PCC holds this investment.

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON
INDEPENDENT EXAMINERS' REPORT TO THE PAROCHIAL CHURCH COUNCIL OF
DITCHLING, STREAT AND WESTMESTON

We report on the accounts of the charity for the year ended 31 December 2021 which are set out on pages 1 to 19

Respective responsibilities of trustees and examiners

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees 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 our 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 Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to our attention.

Basis of independent examiners' statement

Our 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 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 examiners' statement

In connection with our examination, no matter has come to our attention:

- 1 which gives us reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- 2 to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


Maxwell-Gumbleton & Co.
Chartered Accountant
1 West Street
Lewes
East Sussex
BN7 2NZ

Date 3rd May 2022

Accounts

**The Beacon Parish of St Margaret's,
Ditchling, Streat Parish Church and St Martin's Westmeston**

**ANNUAL REPORT
AND
FINANCIAL STATEMENTS
OF THE
PAROCHIAL CHURCH COUNCIL
For the year ended 31 December 2020**

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CONTENTS

	Page
Annual report	1-7
Statement of financial activities	8
Balance sheet	9
Notes to the accounts	10-17
Report of the independent examiner	18

Ditchling, Streat and Westmeston Parochial Church Council

Incumbent: The Revd D Wallis, The Vicarage, 2 Charlton Gardens, Lewes Road, Ditchling
Sussex, BN6 8WA

Independent examiner: Maxwell-Gumbleton & Co, 1 West Street, Lewes, East Sussex
BN7 2NZ

Bankers: HSBC, 50 Church Road, Burgess Hill. West Sussex RH15 9AE

The Parish of Ditchling, Streat and Westmeston (the Beacon Parish) is a registered charity number
1132488

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

Annual Report for 2020

Administrative information

The Parish is a charity and registered with the Charity Commission within the meaning of the Charities Act 2011, Number 1132488. The Parish Office is at the Vicarage, 2 Charlton Gardens, Lewes Road, Ditchling, BN6 8WA

After the APCM on 18th October 2020 the following served as members of the Parochial Church Council (PCC):

Incumbent:	The Revd David Wallis	Chairman
Reader:	Mrs Colyeen Blanchard	
Churchwardens	Mr Tony Blanchard	
	Mr Paul Charman	
	Mrs Tessa Haughton	Safeguarding Officer
	Dr Keith Hine	
	Mr Stephen Ulph	
	Mr Michael Sewell	Deputy Churchwarden
Elected Members:	Mrs Margaret Bovill	Secretary
	Mr Simon Davey	
	Mrs Katherine Grant	
	Mrs Sherrian Guest	
	Mr Simon James	Deanery Synod
	Sir Mark Moody-Stuart	Treasurer
	Mrs Virginia De La Pole	
	Dr Robert Sansom	
	Mrs Susan Sewell	Bookkeeper
	Mrs Rachel Williamson	

The PCC was saddened when Carolyn Webb stepped down from the PCC before the APCM and passed away in July. Carolyn was a long-time active member of the PCC and we will all miss her wise counsel.

Structure, governance and management

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC is a Registered Charity No 1132488. Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the incumbent, the lay readers licensed to officiate in the church), the churchwardens and members of the Deanery Synod and the members of the church who are elected at the Annual Parochial Church Meeting (APCM). Members are warmly encouraged to stand for election to the PCC and we try to ensure a balance of skills and experience where possible.

Objectives and Activities

The primary objective of the Beacon Parish of Ditchling, Streat and Westmeston is the promotion 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 David Wallis, in promoting in the ecclesiastical Parish the whole mission of the Church pastoral, evangelistic, social and ecumenical.

We have considered the Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. We try to enable all residents of the parish to live out their faith as part of our parish community. The churches are open to all and pastoral support and social and community activities are available to all, regardless of membership of the church or beliefs.

Achievements and performance

Church attendance

There are 168 (174) parishioners on the church electoral roll of the Beacon Parish (figures in brackets are those for last year).

Up until mid-March the normal pattern of services in our three churches had been followed. However, services in most of 2020 were much disrupted by national shutdowns imposed as a result of the COVID-19 pandemic. The first shutdown commenced after the mid-week service on Wednesday 20th March. The churches were closed even for private prayer until St Martin's opened daily for individual prayer on 17th June, while St Margaret's was open for private prayer on request. Sunday services only recommenced on 9th August, mainly in St Margaret's due to space constraints. In-church services ceased again due to lockdown after All Saints on 1st November, except for Remembrance Sunday wreath laying at outside war memorials in Ditchling and Streat, but churches remained open for prayer. Services resumed on 6th December until the end of the year. During the first period of lockdown services were recorded and could be accessed at convenience, but with the installation of additional Wi-Fi technology in St Margaret's it became possible to record services in the church with a suitably spaced congregation which could be viewed at home and eventually streamed live. During October in person attendance at the Sunday services in St Margaret's averaged 34 and during December (excluding Christmas) 38. It is difficult to gauge online participation accurately, but we estimate that it was approximately 150, which together with in person attendance is significantly higher than regular Sunday attendance at all three churches combined pre-COVID.

On Christmas day services were held in all three churches with attendance in person of 41 adults and five children at St Margaret's, 22 adults and one child at St Martin's and 15 adults at Streat.

During advent a life-sized crib scene was constructed in St Margaret's and drew many visitors. Based on a nativity figures painted by a local artist for Streat, the originals were enlarged to life size. With a rota of welcomers to greet them several hundred visitors passed through the church and left prayers on a "prayer tree". Some also visited the smaller nativity scenes in the other two churches as part of a "nativity walk".

All classes in the school visited the nativity scene in relays with our youth worker.

There were 2 (3) baptisms, and 4 (9) weddings. There were 26 (11) funerals (figures in brackets are those for last year).

Review of the year

1. **The PCC** met eight times during the year (only twice in person before lockdown) with an average level of attendance of some seventy-five percent. Committees met between meetings and minutes of their deliberations were received by the full PCC and discussed where necessary.
2. **The Emmanuel Centre.** The Emmanuel Centre continued to be well used as last year until the COVID shutdown in March. Thereafter it was closed for the rest of the year.
3. **Youth Work.** Our youth worker Gary Pickett, shared with the neighbouring Parish of Clayton and Keymer, holds very popular after school classes in St Margaret's School. The group works with up to a maximum of 16 children. The linkages between the church and St Margaret's Primary School are now very strong with regular services held in the school. A school service and a nursery service were held in St Margaret's in February.

Unfortunately, due to the closure of the school our youth worker Gary had to be furloughed from late March until September, when he restarted the youth group with the school and led visits by all children in small groups to the nativity scene. During the furlough the PCC received support of 80% of Gary's salary under the HMRC Job Protection Scheme. Throughout furlough the PCC paid full salary and pension contributions.

4. The Fabric Committee Report

In 2019 the architect carried out the Quinquennial inspection of all three churches. The main items requiring attention are remedial work on the roof tiles of St Margaret's and St Martin's with some work on the stonework of the church walls also and in some cases addressing water run-off and drainage. The main expense of this work was the scaffolding required. Fortunately, there do not appear to be any major issues. The details of the work done is described in B (iii) Church Buildings below.

6. Finance Committee

The committee met twice during the year, both times by Zoom. The arrangement by which Mark Moody-Stuart acts as Treasurer while Sue Sewell acts as Bookkeeper continues. We continue to make all payments such as those to organists and cleaners using HMRC's Pay as You Earn (PAYE) system for tax and National Insurance.

Gift Aid recovery and re-claiming Gift Aid are carried out by Sue Sewell, who keeps track of all donations. Mark Moody-Stuart makes the online submissions now required by HMRC.

Parish Giving Scheme. The Parish joined this central scheme in 2015. It has the advantage of reducing local administration on planned giving. It also provides a method of increasing planned giving by direct debit in line with inflation where this is agreed by the donor.

Approval of accounts. The PCC continues to use the services of Maxwell-Gumbleton and Co on a commercial (albeit significantly discounted) basis to prepare the accounts in the approved form.

7. Financial Review

A. Incoming Resources

- i. **The total of incoming resources** was £160,233, an increase of some £20,000 over the £140,277 in 2019. The major differences were an increase of some £25,000 in grant income caused by an advance of £13,038 for work to be done on St Margaret's and grants of £10,865 towards Youth Work mainly from HMRC's furlough support scheme, as well as income from the appeals for the Ditchling Clock and Westmeston Path which together raised £15,857 including Gift Aid. There is thus a boost to income of almost £40,000 (almost a quarter of total incoming resources) some of which may not be repeated, although the generosity of response to the special appeals is greatly encouraging.
- ii. **Voluntary giving** in the Parish in the form of planned and unplanned giving remained more or less constant at £72,690. It is however very encouraging that Planned Giving, mainly through the Parish Giving Scheme, increased by some £6,000 or 10%. This increase was offset by a similar decrease in unplanned giving, probably mainly due to there being no in-person services for much of the year. This is being addressed by encouraging various forms of online giving. Collections at weddings and funerals at other services such as weddings and funerals at £2,106 was down almost £2,500 from last year. There were relatively few weddings and congregations at both weddings and funerals were dramatically reduced by COVID-19.

- iii. **Special Appeals: The church path at Westmeston** had been cleared of accumulated earth last year and a very fine brick path revealed. The bricks were however irregular and unsafe for walking so they have had to be re-laid and repointed. A special appeal was made to the residents of Westmeston with letters to every house. The response to the appeal was very successful and raised £6,752 including Gift Aid recovered. The cost of the work including VAT is £5,868 which includes some work on drainage and a soakaway to protect the path and take runoff from the church. There will be a small amount of further work to repoint the path when weather permits.

The tower clock on St Margaret's church ceased to function during the year. The main automatic winding mechanism had failed, and the striking mechanism was becoming unreliable. The Ditchling Parish Council has normally given us a grant to cover the routine annual check and maintenance but certainly did not have the funds for a major repair. A special appeal was made through notices in shops and businesses in Ditchling and through the Parish Council magazine. The response was very encouraging, and the appeal raised £9,105 including Gift Aid recovery. The manufacturing of the new automatic winding mechanisms was completed in 2020, and the installation and service of the entire clock mechanism will take place in early January 2021. The total cost was £9,410 including VAT

- iv. **Legacies.** There were no legacies received in 2020.
- v. **Grants.** The PCC is very grateful for grants from the Turner-Dumbrell Foundation (£6,000) and from the Parish Council of Streat of £200 for the upkeep of St Margaret's and Streat churchyards respectively (Westmeston Parish council made their usual annual grant in early 2021). The PCC is also grateful for a grant of £15 for the upkeep of war graves.
- vi. **The Friends of St Margaret's.** The Trustees of the Friends have previously indicated that their current income should allow them to support some £10,000 of expenditure per annum without drawing on capital. In August the Friends kindly advanced a grant of £13,038 to cover the Quinquennial work needed for St Margaret's. They also kindly offered to cover the costs of repairing the St Margaret's Clock should the appeal not raise sufficient funds, which it indeed has.
- vii. **The St Margaret's School House Trust.** The PCC is grateful as the Trust is committed to give 11/14th of its income to the School and 3/14th for Church youth work. Bibles are given annually to pupils starting and those going on to secondary school with costs split between school and church. The Trust made a grant of £2,500 towards the costs of Youth Work, and a further £650 towards the St Margaret's nativity scene figures, both of which are much appreciated.
- viii. **Fundraising income** contributed only £650 (£1,386 with costs of £736) compared to £3,066 net of costs last year. COVID prevented in-person social events after March and the successful monthly Product Market in St Margaret's and Wreath making could not take place
- ix. **Investment income** at £7,527 was essentially the same as last year. The overall value of all investments including endowment funds increased by 9% to £519,348. Of particular note is that due to the good performance on investments our total Unrestricted Funds increased by £21,856 to £279,860. While encouraging, this masks the fact that excluding special items Parish income is significantly less than expenditure, resulting on a draw-down of funds.
- x. **Fees from weddings and funerals** decreased to £10,902 from last year's £12,642, before funeral fees to the Diocese. This was largely due to the significant reduction in the number of weddings held due to COVID.

B. Expenditure

- i. Total resources expended fell to £172,594, down from £186,843 last year. There was less expenditure on church running expenses due to Covid and a reduction of expenditure on the Emmanuel Centre, partly offset by higher expenditure on the churchyards due to the renovation of the Westmeston path.
- ii. The largest item was the sum of £74,035 as compared to £70,445. This Parish Share covers the housing, stipend and pension costs of the clergy and the church insurance plus a sum for diocesan central costs, clergy training and a contribution to national church funds. The Parish currently fully meets the costs allocated to it by the Deanery. After a period of a continuous rise in the Parish Share due to inflation as well as the need for increasing contributions to fund clergy pensions, strenuous efforts on the part of the Diocese and Deanery and all parishes paying their full share allowed a previous reduction for two years. This year's increase is a reversion to the previous trend of above inflation rises. While the majority of the total paid relates directly to the costs of this Parish, the PCC's ability to sustain this is critically dependent on our ability to continue to increase income to meet rising costs.
- iii. **Church buildings** Our architect conducted the Quinquennial survey on all three churches. Some work is required on the roof and walls of all three churches, but fortunately not major works. The cost of routine work on the three churches was £6,121. Major work on the churches amounted to £19,286 and includes the Quinquennial work on St Margaret's, including architect's fees, plus the major restoration of the St Margaret's clock. To complete the work will require about a further £10,000. We are fortunate that all of this work will be covered either by grants from the Friends of St Margaret's or by drawing on accumulated profits from the Swann Perkins, Mabel Baines and Lambert endowments for Streat and Westmeston and, if necessary, from the Streat Barn Mission Fund.
The Emmanuel Centre. In contrast to last year when expenditure on the Centre of £10,289 was made up of £7,426, being the Beacon half share of the 2019 refurbishment cost, together with £2,682 being the running cost of the hall, there was only £1,724 on minor running costs as the building was for most of the year not used. Income was £1,409 which was made up of hire from the Ballet School and fitness club with some additional donation income from illustrated talks.
- iv. **Churchyards.** The cost of upkeep was £13,435 an increase over last year's expenditure of £4,823, which included the work done on the path at Westmeston which was covered by the special appeal. St Margaret's churchyard upkeep is supported by a very generous grant of £6,000 from the Turner-Dumbrell Foundation. The surplus of the grant from Turner Dumbrell of £4,706 from previous years is held in a restricted fund. The PCC is grateful for grants from the Parish Council of Streat (£200) for the churchyards of that church and for a grant of £350 from Westmeston Parish Council for 2020 actually received in 2021.
- v. **Donations** collected in church and then passed to charities last year amounted to £2,766. This year no such donations were made in the light of the special situation due to COVID.

8. Financial Situation, Outlook and Future Plans

The day to day running of the Parish continues to be in persistent current deficit. It is encouraging that Planned Giving, mainly through the Parish Giving Scheme has increased by some £6,000 from last year, but this was more than offset by a decrease of unplanned giving. Some of this decrease was almost certainly due to the fact that in person attendance at services was badly affected by the various periods of lockdown. Giving at other service such as weddings and funerals was similarly affected so that Planned Giving and all other collections was sufficient to cover only our committed Parish Share of some £74,000, meaning that day to day church

running costs, which were somewhat reduced by the lockdowns, have to be covered by drawing on reserves or other sources such as income from investments of past legacy endowments or other fund raising and special appeals. This is plainly unsustainable.

The state of the deficit: As mentioned in section A (i) above our income was significantly boosted by a one-off advance of some £13,000 from the Friends of St Margaret's and a grant from HMRC which covered 80pct of the costs of our youth worker while he was furloughed for five months of the year. At the same time our income benefitted from the receipt of the income from our two very successful appeals which together raised £15,857 including Gift Aid while the expenditure for which the funds were raised is not all accounted for in 2020. The balance of the General Fund has also benefitted from the very good performance of the investments of that fund. **Without these effects our accounting deficit of £12,361 could have been no better than last year's deficit of more than £45,000 or almost £4,000 a month.**

Cost reduction: Due largely to the lock down expenses for church running costs and upkeep of services were some £6,000 lower than last year. In addition, the running costs of the Emmanuel Centre were lower as the centre was closed for much of the year. Every effort will be made to hold costs down in the future, but the scope for savings while the buildings are in full use is limited.

The Youth Worker costs, shared with our neighbouring parish of Clayton with Keymer are normally some £15,000 per year for our share. We were grateful to receive support for the overall salary of £8,365 though payments from HMRC's furlough job protection scheme. This covered 80% of salary costs; the PCC continued to meet the remaining 20 percent and also ongoing pension costs.

Restricted and Endowment Funds. Although the ongoing deficit is as discussed above absolutely critical, the Parish has Restricted and Endowment funds combined of £316,852 which can be used in part to fund major works. The large part of these funds relates to Streat Church and St Martin's Westmeston. The Friends of St Margaret's hold significant reserves committed to the fabric of St Margaret's. We are thus fortunate that the underlying situation in relation to the preservation and maintenance of our three ancient and historic buildings is reasonably sound.

Streat and St. Martin's Churches. The planned installation of small kitchen facilities and a toilet in Streat church was yet again deferred due to lockdown restrictions. These costs will have to be covered from the Streat Barn Mission Fund formed from the proceeds of £154,414 from the sale of Streat Barn. It was decided that in view of the shortage of funds the previously proposed reordering of St Martin's to install a toilet would be postponed indefinitely.

The Emmanuel Centre. The PCC agreed that future work at a cost of some £10,000 (shared with the Point) needed to put the roof in order could proceed; the costs of this can be recovered by an ongoing rental rebate and revision of the lease term.

A Stewardship Campaign launched in 2019 has been revitalised with a new **Giving Team**. The appeals for the repair of the Westmeston church path and for the clock on St Margaret's have shown the effectiveness of well planned and executed fundraising campaigns. However, it is important that we convert this support into ongoing increased Planned Giving to put our overall budget into 'the black'. We should also continue to raise funds by means of social events and other means to cover inevitable cost increases. **We need to raise at least an additional £20,000 to £25,000 a year taking into account our ongoing deficit and the need to fund Youth Work.**

9. Risk

The PCC has a Health and Safety policy covering inter alia risk assessments and there are also Safeguarding Policies (see 11 below). Risk assessments are carried out for events and activities.

The possibility of major repairs is covered by a variety of dedicated funds (see 8 above). The major risk is therefore the possibility of declining income versus rising ongoing costs resulting in declining reserves. Immediate effects are covered by our Reserves Policy (see 10 below), but a proactive stewardship campaign to address this trend remains vital.

10. Reserves Policy

PCC Reserves policy is to maintain a readily accessible balance of general unrestricted funds (excluding property) equal to at least approximately two months' worth of average expenditure as contingency against unforeseen situations. The closing balance this year achieved this.

- a. **Funds Invested** In spite of the deficit the overall net assets of the PCC increased from £535,833 to £596,712. This was mainly due to an increase in the value of the invested assets from £476,108 to £519,348. In spite of the ongoing underlying deficit PCC cash and short-term deposits including debtors actually increased from £66,538 to £89,856. This reflects the one-off special appeal and other grants committed to future expenditure.
- b. **The Restricted Funds** and the **Endowment Funds** together increased by £39,023 to a total of £316,852 due to an increase in the value of the underlying investments and the aforementioned appeal income, in spite of drawing on the income from some of these funds. The balance of all restricted funds is reserved for the use to which the original endowments or donations were given. Such funds are listed in the note 11 to the Financial Statements.
- c. **PCC investment policy.** To invest funds with the CBF Church of England Investment Fund and the CBF Church of England Deposit Fund. PCC current and deposit accounts are held with HSBC.

11. Safeguarding Report

Our Safeguarding Policy is regularly reviewed and appears on the Beacon Parish website (www.beaconparish.co.uk). As members of our PCC we are committed to the safeguarding, care and nurture of all our members and recognise that safeguarding is everyone's responsibility. As a Parish, we follow the Church of England's safeguarding policies and practice guidance documents which have also been adopted by the Diocese of Chichester. The link to these documents and other useful safeguarding websites appear on the Parish Safeguarding tab on our website. In addition, we seek advice from the Diocese Safeguarding Team when necessary.

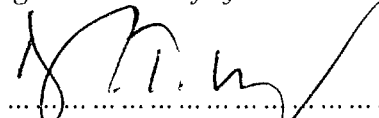
It is with great sadness that during this past year, Carolyn Webb, our Parish Safeguarding Officer died. She was a valuable member of our PCC and we miss her greatly. We would like to thank Penelope Bennett who is a great support to our Safeguarding Officer and who acts as recruitment officer and administrator, dealing with DBS requirements, etc. Tessa Haughton, Churchwarden in the Parish, is Acting Safeguarding Officer until a new Safeguarding Officer is appointed.

Risk Assessments are checked annually in the Spring and any Risk Assessments for individual events held in the Parish are completed (although sadly none at this time). Currently 26 members of the Parish are DBS checked and the majority of these are enhanced. Our training is up to date except for one or two.

Tessa Haughton

Acting Safeguarding Officer

Signed on behalf of the PCC


.....
The Revd David Wallis (Chairman)

Date 16th April 2021

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	NOTES	2020 Unrestricted Funds	2020 Restricted Funds	2020 Endowment Funds	2020 Totals	2019 Totals Restated
		£	£	£	£	£
INCOMING RESOURCES						
Voluntary income	2a	82,777	45,975		128,752	100,721
Activities for generating funds	2b	1,386			1,386	4,312
Income from investments	2c	870	6,657		7,527	7,549
Church activities	2d	12,311			12,311	14,777
Other incoming resources	2e	10,257			10,257	12,918
Total incoming resources		107,601	52,632	0	160,233	140,277
RESOURCES EXPENDED						
Raising funds	3a	736			736	1,246
Church activities	3b	147,526	24,332		171,858	185,597
Total resources expended		148,262	24,332	0	172,594	186,843
NET INCOMING/ (OUTGOING) RESOURCES BEFORE TRANSFERS		(40,661)	28,300	0	(12,361)	(46,566)
GROSS TRANSFERS BETWEEN FUNDS	5	15,980	(15,980)		0	0
NET INCOMING/ (OUTGOING) RESOURCES BEFORE OTHER RECOGNISED GAINS/(LOSSES)		(24,681)	12,320	0	(12,361)	(46,566)
Gains/(losses) on revaluation of fixed assets	7	46,537	11,128	15,575	73,240	89,058
Gains/(losses) on disposal of fixed assets		0	0	0	0	0
NET MOVEMENT IN FUNDS		21,856	23,448	15,575	60,879	42,492
Fund balances brought forward at 1 January 2020		258,004	163,653	114,176	535,833	493,341
Fund balances carried forward at 31 December 2020		279,860	187,101	129,751	596,712	535,833

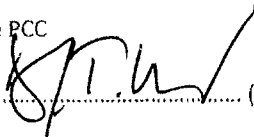
The notes on pages 10 to 18 form an integral part of these financial statements

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

BALANCE SHEET AT 31 DECEMBER 2020

	NOTES	2020	2019
FIXED ASSETS		£	£
Tangible Fixed Assets		-	-
Investments	7	519,348	476,108
Total fixed assets		<u>519,348</u>	<u>476,108</u>
CURRENT ASSETS			
Debtors	9	2,114	11,503
Short term deposits		69,747	42,931
Cash		<u>17,995</u>	<u>12,104</u>
		89,856	66,538
CURRENT LIABILITIES			
Creditors falling due in <1 year	10	(12,492)	(6,813)
NET CURRENT ASSETS		<u>77,364</u>	<u>59,725</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>596,712</u>	<u>535,833</u>
NET ASSETS		<u>596,712</u>	<u>535,833</u>
FUNDS			
Endowment funds	11	129,751	114,176
Restricted funds	11	187,101	163,653
Unrestricted funds	11	<u>279,860</u>	<u>258,004</u>
		<u>596,712</u>	<u>535,833</u>

Signed on behalf of the PCC

The Revd David Wallis  (Chairman)

Date 16th April 2021

The notes on pages 10 to 18 form an integral part of these financial statements

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting Policies

Charity information

Parochial Church Council of Ditchling, Streat and Westmeston is an unincorporated charity registered with the Charity Commission under the reference 1132488.

(a) Accounting convention

These financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from January 2015. The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the Charity and rounded to the nearest £.

(b) Funds accounting

Funds held by the PCC are:

Unrestricted funds - these represent the remaining income funds that are available for spending on general purposes of the PCC, including amounts designated for spending on a future project and which are therefore not disclosed in its 'free reserves' as disclosed in the trustees report.

Restricted funds - these are income funds that must be spent on restricted purposes and details of the funds held and restrictions provided are shown in the notes to the accounts.

Endowment funds -- these are restricted funds that must be retained as trust capital either permanently or subject to a discretionary power to spend capital as income, and where the use of any income or other benefit derived from the capital may be restricted or unrestricted. Full details of all their restrictions are shown in the notes to the accounts.

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 December 2020

1 Accounting Policies (Continued)

(c) Income resources

All income resources are accounted for gross.

Voluntary income

Planned giving, collections and similar donations are recognised when received. Tax refunds are recognised when the incoming resources to which they relate is received.

Grants and legacies are accounted for when the PCC is entitled to the use of the resources, their ultimate receipt is considered reasonable certain and the amounts due are readily quantifiable.

Income from investments

This is included in the accounts when receivable.

Gains and losses on investments

The includes any gain or loss on sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

All other income

All other income is recognised when it is receivable.

(d) Resources used

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. All expenditure including support costs and governance cost are allocated or apportioned to applicable expenditure headings, as noted below.

Support costs are those that assist the work of the PCC but do not directly represent charitable activities and include office and governance costs. They are incurred directly in support of expenditure on the objects of the Charity. Where support costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of the resources

Governance costs comprise all costs involving the public accountability of the PCC and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees. Where they cannot be directly attributable to particular headings they have been allocated on a basis consistent with the use of the resources.

(e) Church activities

The diocesan parish contribution is accounted for when paid. All was paid before the end of the year.

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 December 2020

1 Accounting Policies (Continued)

(f) Fixed assets

Tangible fixed assets

In so far as consecrated and benefice property of any kind is excluded from the statutory definition of "charity" by Section 10(2) (a) and (c) of the Charities Act 2011 such assets are not capitalised in the financial statements.

Movable church furnishing held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected but are not included in the accounts. For inalienable property acquired prior to 1 October 2007 there is insufficient cost information available and therefore such assets are not valued in the accounts. No individual items have been acquired since 1 October 2007.

All expenditure on consecrated or beneficed buildings and individual items costing under £5,000 are written off in the year they were incurred.

Depreciation

Depreciation is calculated to write down the cost of tangible fixed assets, excluding freehold properties, over their expected useful lives.

(g) Investments

Investments are stated at market value at the balance sheet date. The SOFA includes the net gains and losses arising on the revaluations and disposals throughout the year.

(h) Short term deposits

Short-term deposits include cash held on deposit either with the CBF Church of England Funds, or at the bank.

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2020

2 Income resources

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2020 £	TOTAL FUNDS 2019 £
a <i>Voluntary income</i>					
Planned giving	60,550			60,550	54,495
Unplanned giving	12,140			12,140	18,528
Collections at all other services	2,106			2,106	4,515
Special appeals income		12,696		12,696	-
Income tax recoverable	7,981	3,161		11,142	17,402
Grants		30,118		30,118	4,781
Legacies				-	1,000
	82,777	45,975		128,752	100,721
b <i>Activities for generating funds</i>					
Fetes, bazaars and other fund-raising events	1,386			1,386	4,312
	1,386			1,386	4,312
c <i>Investment income</i>					
Dividends and interest	870	6,657		7,527	7,549
	870	6,657	-	7,527	7,549
d <i>Income from Church Activities</i>					
Hire of Emmanuel Centre	1,409			1,409	2,135
Youth Club	-			-	-
Fees from Weddings & Funerals	10,902			10,902	12,642
Book sales	-			-	-
	12,311			12,311	14,777
e <i>Other incoming resources</i>					
Sundry income	10,257			10,257	12,918
Insurance claims				-	-
	10,257	0		10,257	12,918
Total incoming resources	107,601	52,632	-	160,233	140,277

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2020

3 Resources expended

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2020 £	TOTAL FUNDS 2019 £
a <i>Raising Funds</i>					
Fund Raising Events costs	736			736	1,246
Bookstall					
	736			736	1,246
b <i>Church Activities</i>					
Missionary and charitable giving:					
Missionary Societies					
Relief & Development					
Secular Charities				-	2,766
Home:					
Home Mission					
	0			0	2,766
Ministry costs:					
Diocesan parish contribution	74,035			74,035	70,445
Other clergy costs	5,908			5,908	6,821
Church running expenses	10,478			10,478	13,682
Church maintenance	4,777	1,344		6,121	27,981
Upkeep of services	9,728			9,728	12,432
Upkeep of churchyard	8,695	4,740		13,435	8,612
Printing costs	-			-	458
Hall hire/barn running costs	-			-	0
Emmanuel Centre running costs	1,724			1,724	10,289
Youth Work	25,029			25,029	25,665
Toddler Group	-			-	168
Major repairs/restoration	1,038	18,248		19,286	1,485
Administration, stationery etc.	4,854			4,854	6,503
Independent examination fee	1,260			1,260	1,260
	147,526	24,332		171,858	185,597
Total resources expended	148,262	24,332		172,594	186,843

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2020

4 Staff costs

	2020	2019
	£	£
Wages and salaries	24,417	26,227
Pension costs	1,400	1,389
	<u>25,817</u>	<u>27,616</u>
Average employee numbers	2	6

4(a) Payments to PCC members

No wage payments were made to any PCC members during the year.

5 Analysis of transfers between funds

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2020 £
Grant towards Youth Worker	2,500	(2,500)		-
Government furlough grant	8,365	(8,365)		-
Grant towards war graves	15	(15)		-
Grants towards churchyard upkeep	5,100	(5,100)		-
Total	<u>15,980</u>	<u>(15,980)</u>	-	-

5 Support costs

	Support costs £	Governance costs £	2020 £	2019 £
Independent examination fees		1,260	1,260	1,260
		<u>1,260</u>	<u>1,260</u>	<u>1,260</u>
Analysed between:				
Charitable activities		1,260	1,260	1,260

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2020

7 Investments

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total £
Market value 1 January 2020	218,623	143,309	114,176	476,108
Purchases at cost				-
Disposal proceeds	(30,000)			(30,000)
Revaluation of investments	46,537	11,128	15,575	73,240
Market value 31 December 2020	235,160	154,437	129,751	519,348

8 Analysis of Net assets by fund

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2020 £
Investment fixed assets	235,160	154,437	129,751	519,348
Cash and deposits	45,718	42,024		87,742
Debtors	2,064	50		2,114
Current liabilities	(3,082)	(9,410)		(12,492)
	279,860	187,101	129,751	596,712

9 Debtors

	2020 £	2019 £
Income tax recoverable	1,502	10,209
VAT recoverable		
Other debtors	612	1,294
	2,114	11,503

10 Creditors: amounts falling due within one year

	2020 £	2019 £
Deferred income	-	
Other creditors and accruals	12,492	6,813
	12,492	6,813

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2020

11 Statements of funds

	Bal b/fwd 01-Jan-20	Income	Expenditure	Transfers	Gains / (losses)	Bal c/fwd 31-Dec-20
	£	£	£	£	£	£
Unrestricted Fund						
General Fund	55,367	107,580	(148,262)	15,980	46,537	77,202
Designated						
Audrey Day	43,346					43,346
Streat Barn Mission Fund	154,414					154,414
Works	4,877	21				4,898
Total Unrestricted	258,004	107,601	(148,262)	15,980	46,537	279,860
Restricted Fund						
Ab'gavenny Proj Invst	32,353				3,230	35,583
Chancel Trust Deposit	6,836	380				7,216
Flower Guild	1,150					1,150
Choir stalls	500					500
Turner Dumbrell	3,606	6,000		(4,900)		4,706
Friends of St Margaret's	0	13,038	(8,838)			4,200
Other restricted income	0	11,080		(11,080)		0
Swan Perkins Trust Investment	110,956				7,898	118,854
Swan Perkins Trust Deposit	3,255	3348				6,603
Mabel Baines Deposit	25					25
Lambert 2 Trust Deposit	3,635	2,929				6,564
Clock Fund	1030	9,105	(9,626)			509
Memorial Book	307					307
Westmeston Church path		6,752	(5,868)			884
	163,653	52,632	(24,332)	(15,980)	11,128	187,101
Endowment Fund						
M Baines Trust	22,984				1,580	24,564
Lambert 1 Trust	11,885				817	12,702
Lambert 2 Trust	78,588				13,141	91,729
W H Fitzhugh Trust	395				25	420
Scarfe Trust	324				12	336
	114,176				15,575	129,751

Refer to page 18 for notes on funds

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2020

Note 11 continued

Funds

Designated – The Works Fund (deposit) is reserved for work associated with the property of St Margaret's Church. It has its origins in the former Vicar and Churchwardens' Fund, which the Vicar and Churchwardens of St Margaret's assigned to the PCC of St Margaret's to manage.

The parish was left a legacy of £43,346 by Audrey Day. This amount has been designated to fund future projects in St Margaret's for the benefit of the parish.

The PCC received proceeds of £154,414 from the sale of Streat Barn. This amount has been designated to the "Streat Barn Mission Fund."

Restricted - The following are restricted to the purposes for which the funds have been given:

The Abergavenny Projects Fund was opened with the proceeds from the winding up of a small trust, The Abergavenny Chapel Maintenance Fund, held by the Diocese and released by the Charity Commissioners in 2004. The PCC re-titled it and restricted its use to the maintenance and restoration of St Margaret's church. Any donations received specifically for the same purpose are to be invested in this fund. This Fund is held as an investment.

St Margaret's Chancel Deposit is the fund supported by St Margaret's Chancel Trust and is held by the Diocese. It is restricted to the maintenance of the Chancel.

The Organ Fund is for donations given for the maintenance/replacement of St Margaret's organ.

Clock Fund – for money given for the maintenance of St Margaret's clock.

Hymn Books and Memorial Book – for donations to purchase hymn books and to inscribe the memorial book. Both funds apply to St Margaret's Church.

Swan Perkins Trust – furthering the religious and charitable work of the Church of England in the parishes of Streat and Westmeston including the repair and maintenance and upkeep of the fabric of the churches in the said parishes. The PCC holds an investment account and a deposit account for this Trust.

Mabel Baines – a Restricted deposit fund is held by the PCC for income from the Mabel Baines Endowment.

Endowment – The following funds are held by the Diocese on behalf of the PCC.

St Margaret's Chancel Trust – income from the capital invested is paid into the deposit account.

Mabel Baines – the income from this investment is for repairs to the fabric and furnishings of Westmeston Church and the upkeep of its churchyard.

Lambert 1 – the income from this fund is for the upkeep of a grave and the graveyard at Westmeston Church and also for the fabric of the church.

Lambert 2 – the income from this fund is for use on the fabric of Westmeston Church, unless the R M Lambert and H C Lane memorials are not kept in good shape, in which case it is for the upkeep of St Margaret's Church in memory of A.P. Lambert's wife.

Scarfe – income from the capital is to be used for the upkeep of certain graves in Streat churchyard. Any surplus is to be used for distribution to the poor of the parish each Christmas.

Fitzhugh – the income from this fund is to be used for the upkeep of the grave in Streat churchyard. The PCC holds this investment.

PAROCHIAL CHURCH COUNCIL OF DITCHLING, STREAT AND WESTMESTON
INDEPENDENT EXAMINERS' REPORT TO THE PAROCHIAL CHURCH COUNCIL OF
DITCHLING, STREAT AND WESTMESTON

We report on the accounts of the charity for the year ended 31 December 2020 which are set out on pages 1 to 18

Respective responsibilities of trustees and examiners

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees 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 our 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 Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to our attention.

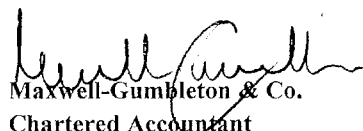
Basis of independent examiners' statement

Our 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 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 examiners' statement

In connection with our examination, no matter has come to our attention:

- 1 which gives us reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- 2 to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


Maxwell-Gumbleton & Co.
Chartered Accountant

1 West Street
Lewes
East Sussex
BN7 2NZ

Date 19th April 2021