

**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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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



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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	-
	106,770	18,878		125,648	93,156
b <i>Activities for generating funds</i>					
Fetes, bazaars and other fund-raising events	7,337			7,337	4,690
	7,337			7,337	4,690
c <i>Investment income</i>					
Dividends and interest	4,313	7,994		12,307	12,942
	4,313	7,994	-	12,307	12,942
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
	23,575			23,575	15,337
e <i>Other incoming resources</i>					
Sundry income	1,606			1,606	16,214
	1,606	-		1,606	16,214
Total incoming resources	143,601	26,872	-	170,473	142,339

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	5,024	5,024
Depreciation		
Charge in year	1,256	1,256
At 31 December 2024	1,256	1,256
Net book value		
At 31 December 2024	3768	3768

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	126,569	165,547	150,554	442,670

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)
	139,208	187,337	150,554	477,099

9 Debtors

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

10 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors and accruals	4,687	10,234
	4,687	10,234

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