

**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**

—
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 verger 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		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 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

