

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF HAILSHAM**

HAILSHAM PARISH CHURCH

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF HAILSHAM
HAILSHAM PARISH CHURCH
LEGAL AND ADMINISTRATIVE INFORMATION**

Parochial Church Council	Revd R M Graham (Vicar) Mrs M Luffingham (Churchwarden) Mr D Saxby (Churchwarden) Mr R K Booth Dr J Canning Mrs L Cannon Mrs M M B Coleman Mr D Cordrey Dr J Garvican Dr AA Risbridger Mr D Sinden Mrs D Sinden (Secretary and Synod Rep) Mr C Taylor Mr R Tipping Mrs H Baird Mr R Smith	(Appointed 19 November 2024) (Appointed 4 February 2025)
Charity number	1132922	
Principal address	Vicarage Road Hailsham East Sussex BN27 1BL	
Independent examiner	Jackie Irvine-Smith Independent Examiners Ltd Unit 2, Broadbridge Business Centre Delling Lane Bosham Hampshire PO18 8NF	
Bankers	Barclays Bank PLC Leicester LE87 2BB	

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF HAILSHAM HAILSHAM PARISH CHURCH CONTENTS

	Page
Parochial Church Council Members' report	1 - 10
Statement of Parochial Church Council members' responsibilities	11
Independent examiner's report	12
Statement of financial activities	13 - 14
Statement of financial position	15
Notes to the financial statements	16 - 29

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF HAILSHAM

HAILSHAM PARISH CHURCH

PAROCHIAL CHURCH COUNCIL MEMBERS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The Parochial Church Council present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Church's trust deed, the Charities Act 2011 and "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) (effective 1 January 2019)".

Objectives and activities

The primary objective of Hailsham Parish Church is help each other to know Jesus Christ better and to make him better known through sharing his good news for all. The PCC has the responsibility of co-operating with the incumbent in achieving this primary objective.

The Church family continue to be thankful for the Lord's provision of Rory Graham who was licensed as Vicar in May 2023. The PCC continue to work with Rory in achieving the set objectives.

The methods used in order to achieve this objective are to hold open public Church services every Sunday both for the encouragement of those who are following Jesus, and to share the gospel good news with all who attend. During the Sunday morning services there is provision for children and young people to be taught this news in age appropriate groups. At least one Sunday morning each month a family service is held when the whole congregation stays together for teaching and worship. In addition, special services are held at Easter, Harvest and Christmas to celebrate these important festivals.

To supplement the teaching delivered during the weekly Sunday services, a network of smaller growth groups meet together to explore the Bible in more depth. Growth group leaders are regularly trained to lead these groups using devotional material provided.

Several other groups meet weekly or less frequently including:

- ABC's - a parent and toddler group.
- SALT - regular Bible study, discussion and activities for teens
- Youth Zone - monthly youth group for years 6-9+
- Women2Women - events and activities for ladies to invite friends to.
- Men @ HPC - bi-monthly events and activities for men to enjoy and invite friends to.
- Meeting Point – Monthly meeting mainly for seniors

As well as the more regular activities, the Church building is used by a number of groups in the local community. During the summer months the building is open weekly during the daytime for anyone to visit. It is also open during key events in the life of Hailsham such as Bonfire Night and Christmas Light Switch on to welcome in the community. There are also additional activities for the children including two holiday clubs held during Easter and the school summer holidays. There are strong links with local schools and Care Homes.

Public benefit

The Parochial Church Council have paid due regard to guidance issued by the Charity Commission in deciding what activities the Church should undertake.

Achievements and performance

Significant activities and achievements against objectives

Overview – Looking Back

We look back with thankfulness to the Lord for his kindness to us as a church family in the past year in keeping us united in keeping our eyes fixed on Jesus. We have gone through another year of change for us in the life of HPC as significantly in October we said farewell to our Children and Families Minister (Lyn Gooding) and also one of our lead Churchwardens (David Gooding).

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF HAILSHAM

HAILSHAM PARISH CHURCH

PAROCHIAL CHURCH COUNCIL MEMBERS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

'Knowing Jesus and making Jesus known' underpins all that we do as we meet together on Sundays and throughout the week as we meet in different groups.

- For men, women, young people and children to meet Jesus Christ in his word and respond to him in repentance and faith so that His word is continually at work transforming hearts and minds.
- To equip us individually and as church family to love, serve, grow and learn. This will be expressed as we meet together and as we go about our daily lives and serve in our local context.

2024

We continue to give grateful thanks to the Lord for Rory Graham who has been Vicar since May 2023. He serves the church family faithfully in his leadership and example.

God's Word is unchanging but the context into which it is preached is continually changing. There is an increasing disconnect in society away from the gospel in general and this becomes increasingly apparent at Easter and Christmas. The Church of England's Living in Love and Faith as well as recent adverse press coverage regarding the Church of England continues to shape our local response as a church in the preaching and application of God's Word, holding fast to gospel truths and keeping our eyes fixed on Jesus.

There was a significant change in our **staff team** in October as our Children and Families Minister and Warden moved away and are very sadly missed across the life of HPC (see staff team section).

In addition the congregation is changing as each week we continue to welcome new people which has been encouraging and a real joy as we seek to welcome and serve all who come in.

At the AGM in April 2024 the Electoral Roll was recorded at 207.

The Mission Statistics record an average attendance of 169 adults and 17 under 16s.

At the end of 2024 there were a total of 279 (from 0 – 70+) in the 'worshipping community' – attending in person or via 'church at home' and we continue to be grateful to the Audio Visual and Technical team for all they do and in the provision of livestreaming 10.30am and certain other services to enable those who are unable to attend to still be connected to HPC church family and to hear God's Word.

The church office maintains and updates a church website which records details of what's going on in the life of HPC as well as sending out a weekly update email to the church family and a copy of the service sheet to particularly enable those who are not able to attend in person to be connected. The church also uses Facebook in order to communicate not only with church family but the community and further afield.

In 2024 **ChurchSuite** was introduced to HPC for church members to help communication and integrate operational roles across different areas of church life. One significant benefit of using ChurchSuite is for events and sign ups and the ease of those from the community in engaging with this when booking such as Holiday Club, Women2Women Gingerbread Evening and the Men's Breakfast.

Sunday Services

08.30am Holy Communion (Book of Common Prayer)

10.30am Main Morning Service, All Age Service monthly.

We have again been blessed by faithful, clear, challenging gospel bible teaching on Sundays.

We benefited from the preaching of God's Word from Rory Graham, David Bourne, Tony Cannon and Chris Taylor as well as Ed Drew from Faith in Kids (Bible by the Beach Sunday in May) and Bishop Julian Henderson in October. Sermon series at 10.30am have been in Genesis, 1 Corinthians, John, 1 Thessalonians and the monthly All Age Service has included talks on 'postcards from Jesus' looking at the different churches in Revelation.

The BIG series continues at 6.30pm on Sunday evenings It included the BIG READ (reading a book of the bible out loud all together), The BIG PRAY – monthly prayer meeting, the BIG THINK (reading 'the good news we almost forgot' by Kevin de Young), the BIG WATCH – engaging with a series of seminars on a range of subjects (What do I say when? – answering friends questions, 'Being human' series of talks by Dr Ros Clarke, Church and Mental Health, Honest evangelism, Teach us to pray, Martin Luther's happy discovery (Reformation). These have all been helpful in engaging with God's Word in a fresh way and we continue to be grateful for good Christian resources that are made available to help us individually and corporately to grow in our faith including the Lent and Advent books.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF HAILSHAM

HAILSHAM PARISH CHURCH

PAROCHIAL CHURCH COUNCIL MEMBERS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

The helpful HPC monthly **prayer diary** contains items to pray for both within the life of HPC, services, specific needs, events and people, evangelism and outreach, and needs in other countries including the persecuted church.

Big Sing (30th June) This was such an encouraging evening of hymns and songs alongside testimonies from some of the HPC music group.

Church family picnic and prayer (7 July)

It was a real encouragement to see the church family sitting & chatting over lunch and praying in groups around the church building. A good number from SALT really engaged in prayer for Assistant Minister Children & Families.

Sundays – children and young people

There are a number of children's groups meeting on Sunday mornings to teach the bible in an age appropriate way to the children in our care. Little Diggers (babies and pre-school children), Seekers and Discoverers (Keystage 1 and 2), Quest (school years 7 – 9) aiming to guide the children to look at the bible in a deeper way. These are ably led by a team of leaders and helpers.

Music at HPC

The Minister for Music works hard in bringing together a team of musicians and singers to ably serve the Morning Service on Sundays and this is augmented for special services, particularly Easter and Christmas. It brings together many people from the church family serving alongside one another. In addition there is a group of 'younger musicians' who play on certain Sundays as well as for Holiday Club.

Special Services

Throughout the year there are a number of special services. These include **Easter** (Maundy Thursday, Good Friday, Easter Sunday 08.30, 10.30 and 6.30pm), **Harvest** services in October as well as **Christmas** (see separate section). Easter and Christmas are particularly busy times of year in the church calendar and provide brilliant opportunities to speak the good news of Jesus to many from our local community.

The Remembrance Service was held on 10 **November** at the earlier time of 09.30 to enable the congregation to join the civic service of remembrance at the War Memorial nearby. This is a key event in the community calendar. Some join this service, and then participate in the service at the War Memorial which attracts a large number from the community. The Vicar of HPC also leads prayers at the War Memorial. Afterwards all are welcomed into the church building for refreshments and a large number from the community including the Mayor and area representatives came and there were good conversations, with a number of Remembrance gospel tracts given out.

On the first Sunday afternoon in **November** each year the church holds a service of thanksgiving and remembrance for those who have been recently bereaved. This serves the families of those who have had a funeral service conducted at the church or crematorium by a member of the clergy in the past year, or for those amongst church family who have lost family and friends and want to come to the service to give thanks, pray and remember. Although smaller in number in 2024 the service continues to be helpful to those who attend the service and stay for tea and cake afterwards.

Christmas

It cannot be underestimated how important this time of year is in proclaiming the good news of Jesus. Christmas invitations are distributed through the doors of all homes in the parish. Many people came into the church building including church family and community of all ages for the different services and events. Despite the reduced size staff team a full programme of events and services took place.

In summary HPC welcomed 3309 people into the church building over the Christmas period (1 – 25 December).

- This includes services on Sundays, a Meet the Characters of Christmas event, three Christingle services and a Christmas Day service.
- A Daytime Carols and a Christmas concert by Wealden Brass.
- School Carol services (2) as well as Hailsham Community College were held at HPC.
- A women's gingerbread house building evening for not yet Christian friends with a speaker.
- In addition Rory Graham took assemblies at schools during December.
- There were 9 Christmas Services held in local Care Homes run by an HPC team

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF HAILSHAM

HAILSHAM PARISH CHURCH

PAROCHIAL CHURCH COUNCIL MEMBERS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

The Carols by Candlelight service is always a highlight following a traditional format of carols and bible readings and serving mulled wine and mince pies afterwards. The 3 identical Christingle services took place on Christmas Eve at 3pm, 4.30pm and 6pm with 756 in attendance. Lots of families who are part of ABCs, local schools or those who had attended the Meet the Characters of Christmas event came along and it is good to keep these links with them.

Prior to the main Christmas programme the church building was open for the town Christmas light switch on at the end of November and welcomed in 250+ people and invitations to Christmas services and Meet the Characters of Christmas were handed out and 17 people booked in for Meet the Characters that evening using the QR code feature that ChurchSuite enables. This was very encouraging.

Baptism, Thanksgiving, Wedding and Funeral services

There were 3 services of Thanksgiving for a child (1-4 years), 4 children
There were 4 couples married at Hailsham Parish Church in 2024

Funerals

There were 13 funeral services held at Hailsham Parish Church in 2024. During the year it was noted with particular sadness, and yet resurrection hope, the deaths of a number of church members who had a clear faith and trust in Jesus. There were also a number of funeral services held in the church building or at a local crematorium conducted by a member of the clergy team for a number of local residents with family and friends in attendance.

Two notable funeral services with regard to the community were:

The funeral for Hailsham Town Crier, a member of Hailsham Parish Church

The funeral of a young local man following a fatal stabbing in Hailsham at the end of August.

HPC during the week

This is an overview of activities in the church building where we seek to encourage and build up one another in our faith and trust in Jesus as we study the bible together or through a range of different activities.

Mondays	PM	Meeting Point – mainly for seniors (monthly)
	PM	Growth Groups (two weekly) – bible study groups
	Eve	Bellringing (weekly)
Tuesdays	AM	Oasis Ladies Bible Study (weekly term time)
	Eve	PCC meetings (bi monthly)
Wednesdays	AM	Creative Craft group (weekly)
	12-2	Open Church weekly from May – end August
Thursdays	AM	ABCs (weekly term time) – for adults, babies and children
	PM	Monthly Prayer meetings for local Church leaders
	PM	Growth Groups (two weekly)
	Eve	SALT (weekly term time) Year 9 -13
Friday	Eve	Music Practice
Saturday	Eve	YouthZone (monthly) – for youngsters in Year 6 and above
	Eve	Bridge Racing (monthly 2nd Saturday) – welcoming dads and kids.
	PM	Younger Musicians - termly/six times a year.

Bible Study Groups: Growth Groups and Oasis: There are currently 11 groups that meet either daytime or evening throughout the week (usually twice monthly) with 129 members across these groups. Groups meet either in the church building or in a local church member's home. We have looked together at different material (Christian book by Alistair Begg, Old Testament bible study, theme: prayer) and it has been good to engage with bible truths, apply it and encourage one another as we discuss and pray it through. The ladies only bible study group called Oasis meet weekly during term time and they use a range of bible resources to engage with God's word.

Bellringing at HPC: There is a team of Bellringers who ring the bells prior to the Morning and Evening service as well as on special occasions. They meet weekly and a few other times for practice.

Meeting Point: is a group aimed mainly to serve our seniors who meet monthly at Hailsham Parish Church. There are 76 members with average attendance of 52 each month, mainly from within the church congregation but there are a number of others too who are not yet Christians. The programme includes a range of different speakers from local interest organisations, Christian organisations, speakers from the staff team, a summer outing and a Carol Service where members invite their friends. It is an encouraging time of fellowship and friendship.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF HAILSHAM

HAILSHAM PARISH CHURCH

PAROCHIAL CHURCH COUNCIL MEMBERS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Craft Group: meet on Wednesday mornings to do a range of different craft projects and enjoy a time of fellowship together. A craft fair was held in November inviting in the local community.

Open Church: The church building is open during the summer months to welcome visitors and a number of people come in to look around, sit quietly or to read and look at information. They are warmly welcomed and there have been some helpful conversations.

ABCs: This popular playgroup meets during term time each Thursday for Adults, Babies and Children and is full of parents, grandparents and little ones with a core of regulars. There is lots of noise and toys, a song time as well as a story time from the bible and each term there is a party. The team helping are great at drawing alongside and inviting families to services or other activities. From 2025 this will come under the leadership of a newly appointed Early Years Ministry Coordinator.

Hailsham Ministers Prayer meeting. The Vicar, together with local church ministers meet monthly to pray together and for the town.

SALT: This group is for anyone in year 9 to 13 and as well as energetic games and snacks there is bible study and discussion on a range of topical issues or questions.

YouthZone: meet monthly for a range of different activities for Year 6 and above. It includes a short reflection from a Bible verse/passage.

Bridge Racing: An opportunity for dads and children/young people to meet together for Scalextric racing at a different venue and to be invited to services and activities at HPC.

Younger Musicians: an opportunity for children and young people with others and also their parents and carers to meet together for music practice together.

Serving our church family

Church weekend away

This is a real highlight for church family to be able to spend time together. It took place from 24 – 26 May 2024 at Coldharbour Meadows just a few miles from Hailsham. It is a great local facility with the option to camp or commute. There are teaching sessions from the bible for adults and separately for children (led by a team from St George's Church Worthing), a range of activities, lovely meals, a camp fire and songs on the Saturday evening, morning service at HPC and lunch for all back at the campsite followed by an afternoon informal communion service. It is well attended by those camping, commuting, visiting on the Saturday and/or coming on Sunday after the morning service. It is great for getting to know one another more and spend quality time together as family. The series of talks on 'I will build my church' led by David Griffin (former Curate, now Associate Vicar Children and Families at Emmanuel, Croydon) were helpful and encouraging.

During the summer too there was opportunity for church family to accept invitations to Vicarage Coffee mornings. These were lovely informal times of being together and encouraging one another.

Men and Women's programmes

Our programmes for men, women and children seek to encourage those in our church family in their faith but also to reach out to those who don't yet know Jesus as Lord and Saviour and for men and women to invite their friends from the local community to a number of events.

Men at HPC hold a bi monthly men's breakfast at a local venue with a different speaker each time. There have been some powerful testimonies by a whole range of men who have all pointed to Jesus and the difference knowing Jesus makes. These have been well attended and growing with a number of not yet Christian friends coming along.

Women at HPC held a number of different events in 2024. The aim is reaching out and building up, encouraging Christian women to share their faith. The programme included a breakfast, pimm's and pudding (62 people) and the extremely popular Gingerbread house Christmas Event (60 people). The latter two were specifically designed to invite not yet Christian friends along to and each had a different speaker who spoke about the difference knowing Jesus makes relating well to the context and clearly pointing to Jesus. These were very well attended with many HPC ladies inviting their not yet Christian friends and a great team helping at these events.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF HAILSHAM
HAILSHAM PARISH CHURCH
PAROCHIAL CHURCH COUNCIL MEMBERS' REPORT (CONTINUED)
*FOR THE YEAR ENDED 31 DECEMBER 2024***

Serving children & families

Holiday Clubs

Easter Eggstravaganza: This was a one day Holiday Club in the morning in the usual Holiday Club format with the addition of parents being invited for the last half hour when the review of learning and songs takes place. This was an opportunity for parents to hear the story. The focus was on the resurrection - Jesus is alive – what that teaches us and what it means for us. This was followed by a lunch for the families and an opportunity for the team to chat with families and build relationships. There were some very encouraging conversations. Holiday Club children were all given some Easter eggs and an Easter tract.

Summer Holiday Club: A castle themed holiday club with teaching on the armour of God. A good number of children came and a brilliant first day (Wednesday) was had by all with the children being very engaged and there was a good time too in the Vicarage Garden (games). There were a higher number of younger children but less in year 5 and 6. Parents had been contacted in advance in light of the fatal stabbing in Southport at a children's club to reassure them about the Holiday Club, team DBS checks and to reassure them about movement from the church building to the Vicarage Garden for games.

The fatal stabbing on Thursday evening in Hailsham meant that the church grounds were cordoned off and after much prayer it was decided to cancel Friday's holiday club to show respect and care to the grieving families and protect the reputation of the church to show care to the community at that time. Although it felt a sad ending to the Holiday Club God is sovereign. Booklets were taken around to families with an invitation to the lunch on 13th October (Goodings farewell service).

There were a good number who came to the open air All Age Service on the Sunday 1st September. Conversations with parents since have indicated that a number said how excited the children were to be at Holiday Club. Praise God for these great evangelistic opportunities

Work with and in Schools

The HPC staff team are grateful for the warm relationships with the local schools in the parish. Two of the local schools have engaged enthusiastically with Easter Experience.

160 children as well as school staff and parents from 4 local schools (HPC goes into these schools to take Assemblies as well) - Grovelands, Burfield, Phoenix and White House came into the church building in the week before Easter for a Murder Mystery interactive style event retelling of the Easter story enabling children to move around crime scenes depicting different scenes of the Easter story. Children look for clues as to who killed this man and at the end all come together, watch a video, listen to a short talk and then take a vote as to who killed this man. They are always surprised by the twist at the end that everyone killed Jesus. They return to school with a book called 'the Third Day', clearly telling of the Easter story. Thank God for this wonderful gospel opportunity and privilege to share this with the children who took part asking lots of big questions and there is so much positive feedback from children and adults. Each child was given a Holiday Club flyer inviting them to the Easter Holiday Club.

Meet the Characters of Christmas is an interactive experience to find out what is so special about the baby. It took place over 2 days with 152 children with their teachers in attendance. Children engage with the characters and ask questions. It is appreciated too by the staff. It is another opportunity to share the gospel with the young people and adults that go with them.

Local schools White House, Burfield & Phoenix together and Hailsham Community College held their Christmas Carol services at HPC with Rory Graham speaking at each of these. Across these services there was a total of 254 adults and 370 under 16s.

Additionally assemblies were taken regularly at our local schools and are opportunities to bring gospel truths, the good news of Jesus to these young people.

Serving our local community

It is a privilege to be located in the heart of our town, just off the High Street. Hailsham is a continually growing town with a lot of new housing and therefore new people continue to move into the area.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF HAILSHAM

HAILSHAM PARISH CHURCH

PAROCHIAL CHURCH COUNCIL MEMBERS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Open Church

The church building is open from May – September one weekday lunchtime and it has been good to welcome visitors, some new to Hailsham. There is opportunity to look round the church building, sit quietly, chat to the team, take literature, and our prayer is that this will be a warm doorstep to the gospel.

When there is a large event on in Hailsham Town Centre there is opportunity for the church building to be open and this is particularly popular between the processions on the night of Hailsham's Bonfire Celebrations, and also the Town Christmas light switch on. These are opportunities to welcome in our local community and offer drinks and cakes as well as leaflets on what goes on at HPC and Christmas invitations to services.

Care Home Services

Volunteers from HPC led by a member of our staff team have taken services in 9 of the local Care Homes in Hailsham. These have taken place at Easter, Summer, Harvest and Christmas. The services include bible readings, prayers and hymns as well as a short talk. There is time afterwards for the volunteers to chat with the care home residents and the Care Homes have been very appreciative. At the Christmas services there were 247 in attendance across the 9 services.

Work with the vulnerable

We have enjoyed a partnership prayerfully and financially with a Hailsham Foodbank who serve some of the more under supported parts of our community. The Vicar serves as one of the Trustees of the Trust that manages the Foodbank.

Community groups (using the church building)

A number of Community Groups use the church building at various times in the year. The Community Forum (representatives from different community groups) hold their meetings bi-monthly and a large event 'What can I join in Hailsham?' takes place each January. At this January event there were approx. 200 visitors into the church building engaging with the different community groups and there is an HPC stand. Hailsham Festival uses the church building for various events in September including the Mayor's Concert which is always very popular.

Growing our faith

Christianity Explored and Hope Explored Courses

These courses have run in 2024 at Hailsham Parish Church with a number of participants, some new to faith, some wanting a refresher. The courses have started with a simple meal and opportunity to chat with one another before watching the course video, looking at the gospel of Mark or Luke and exploring who is Jesus, why did he come and what does it mean for us? Our prayer is that people will put their trust in Jesus as their Saviour for the first time or renew their faith in Him.

Word One to One (John's gospel)

This is an unpacking of John's gospel in an accessible way and is easy to use alongside someone who is perhaps a new Christian, has just done Christianity Explored or who perhaps wants to start reading the bible alongside a more mature Christian. Kate Ivory is co-ordinating Word one to one at HPC and overseeing linking people up. It is encouraging that there are a number of Word one to one bible reading partnerships happening across the life of HPC, one as a result of Christianity Explored.

Growing our faith through local bible conferences

It has been a joy to support external local conferences. Bible by the Beach takes place annually in Eastbourne and a group from HPC attended in 2024 and were challenged and encouraged by the bible teaching and evening celebration services. A number also served the event either in teaching young people or in practical roles. Southern Womens Convention takes place in June each year and Sussex Gospel Partnership holds a number of training events for those in ministry as well as the Annual Conference in November which is open to all. Paul Mallard spoke about Heaven. These are attended by a number from HPC and we are grateful for these conferences which help us grow in our faith.

Young people from HPC have the opportunity of being away on a **young persons camp** for their age group and have enjoyed spending extended time together learning from God's word together and having lots of fun too. Several have served as part of the team in leadership roles or practically.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF HAILSHAM

HAILSHAM PARISH CHURCH

PAROCHIAL CHURCH COUNCIL MEMBERS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Supporting Mission Partners – the church world wide

It is good for us to be involved in supporting and praying for the church world wide as our mission partners seek to speak about Jesus in the different parts of the world in which they serve. The Foxes are still fairly new in their ministry overseas to South East Asia. The Milsons are serving in Valencia, Spain and we welcomed a new partnership with Adam and Nomfi Tomalin who are serving through Crosslinks in South Africa (Adam Tomalin is the son of a former Associate Vicar who served at HPC).

Staff Team

We are very thankful for the work of the staff team in 2024, for Rory Graham (Vicar), Lyn Gooding (Children and Families), Chris Taylor (Music/Care Home Ministry) as well as the Warden team, office/admin team and voluntary women's minister. We are grateful to the Lord for sustaining the team during the year.

The Clergy team continued to be one person. Rory Graham as Vicar is supported by occasional preaching which is greatly appreciated. The Associate Vicar post remains vacant but a partnership with a local church is currently being explored which would provide support in an Associate Vicar role.

There was a significant change in our staff team in October as our Children and Families Minister (Lyn Gooding) and one of our lead Wardens (David Gooding) moved away to be nearer family. We thank God for their ministry and are very much missed across the life of HPC.

We are thankful to God for providing a new Warden and an Early Years Ministry Co-ordinator (from January 2025). The ministry of HPC, dependent on the Lord's grace, has carried on and responded to the different challenges, acknowledging in particular the pressure put on Rory during this year. Servant hearted church family continue to serve faithfully across all areas of church family life and ministry and we are grateful for gospel unity.

Responses to our changing landscape

Hailsham as a town continues to grow as new housing continues to be built in many areas across the parish and surrounding area. We continue to welcome new people into the church building who have recently moved into the area.

Living in Love and Faith

An important and significant topic again in the past year has been the Church of England developments regarding the 'Living in Love and Faith' process, and the decision at the General Synod in February to go forward with commending 'Prayers of Love and Faith' for same sex couples. We were pleased to welcome Bishop Julian Henderson to HPC in October and for a helpful time with him and the PCC following the service.

The PCC of Hailsham Parish Church upholds the unchangeable truths of scripture that marriage is between one man to one woman. It also emphasises that, as a church family, we endeavour to be welcoming to everyone that our Lord brings to us.

PCC

The Parochial Church Council met 6 times in 2024 (normally bi monthly).

It has 15 PCC members including the PCC Secretary. 4 members left in 2024.

Margaret Coleman was co-opted onto the PCC in November, taking on the role of Safeguarding Lead at HPC.

Following David Gooding's departure in October Margery Luffingham was appointed as Vice Chair.

Dan Saxby was formally elected as Church Warden following an Extraordinary Meeting following the Morning Service on 27th October 2024.

Gratitude to God expressed for those newly serving in these roles and to those who served so faithfully.

At the normal business PCC meetings there have been buildings and finance reports, safeguarding as well as wider reporting on a number of matters.

An important and significant area of reporting to the PCC in the past year has once again been on Church of England issues regarding Living in Love and Faith. It is important to keep praying for the church leaders and PCC as they seek to remain faithful to Christ and biblical teaching and doctrine of the church.

Another area of reporting was around the advertising and interview process for an Associate Vicar and Children and Families Worker in both June and September. For different reasons a postholder was not able to be appointed and we trust in God's timing and sovereignty over this.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF HAILSHAM
HAILSHAM PARISH CHURCH
PAROCHIAL CHURCH COUNCIL MEMBERS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

Thanks are recorded for the hard work of the Buildings and Finance Committee as well as the Safeguarding team which help to inform the PCC as they meet. Gratitude is expressed to Ken Thomas for all his hard work in ensuring the church building is well maintained and safe including improvements to tech in order to serve us well now and into the future.

The PCC acknowledges its dependence on the Lord, and holding fast to biblical truths, and commits all that lies ahead to our sovereign, faithful, unchanging God.

Financial review

In the year under review, the Church recorded an overall surplus of £57,101 after the revaluation of the investments (2023: deficit of £90,660). This broke down into a surplus on the general funds (unrestricted and designated) of £52,191 (2023: deficit of £92,530) and a surplus on the restricted funds of £4,910 (2023: surplus of £1,870).

The restricted funds, which are not available for general use by the PCC increased this year as detailed in note 20 to the accounts. Restricted funds held at the balance sheet date amounted to £9,327 (2023: £4,417).

The PCC continues to seek to balance annual revenue income against annual revenue expenditure to avoid the need to fund shortfalls from capital resources.

Reserves policy

As at the year end, total income reserves amounted to £924,447 (2023: £867,346). Of this amount, £9,327 (2023: £4,417) are restricted and not available for the general purposes of the charity. In addition, £730,941 (2023: £676,439) of the funds are designated and represent investments held to generate income, as well as tangible fixed assets which can only be realised by their disposal.

Taking into account the above, of the total reserves held at the balance sheet date, the level of unrestricted free reserves amounts to £184,179 (2023: £186,490).

It is the policy of the Church that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's general fund expenditure. The Parochial Church Council considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Church's current activities while consideration is given to ways in which additional funds may be raised. Based on the expenditure for the year, this would indicate the required level of reserves to be between £62,000 and £125,000.

The level of free reserves held at the balance sheet date is £184,179 (2023: £186,490) which is above the level required.

Investment policy

The Church holds listed investments with a value of £687,195 with the Church's investment managers, Kleinwort Hambros. These investments were purchased following the sale of the surplus land and property. The current investment strategy is to reinvest income generated by the portfolio to grow the capital value of the fund. A significant sum has been withdrawn from investments over a number of years and taking this approach looks to strengthen the position moving forwards. In future, once some of the capital value has been reinstated, any income generated will be used to fund salaries of staff employed by the PCC. However, where the need arises funds will be withdrawn from the portfolio to cover deficits on the day-to-day running costs of the Church. Close contact is maintained with the investment managers who manage the portfolio. They provide regular reports and summaries of transactions for review by the PCC members. The PCC is fully guided by their investment managers in dealing with this aspect of the Church's financial affairs.

Major risks

The Parochial Church Council has assessed the major risks to which the Church is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF HAILSHAM
HAILSHAM PARISH CHURCH
PAROCHIAL CHURCH COUNCIL MEMBERS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

Structure, governance and management

The Church is governed by the Parochial Church Councils (Powers) Measure 1956 as amended and the Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended). The PCC is a body corporate by the name of the parochial church council of the parish for which it is appointed and has perpetual succession. The PCC is registered with Charity Commission in England and Wales under its formal title The Parochial Church Council of the Ecclesiastical Parish of Hailsham', registration number 1132922.

The Parochial Church Council who served during the year and up to the date of signature of the financial statements were:

Revd R M Graham (Vicar)	
Mr D J Gooding (Churchwarden)	(Resigned 19 October 2024)
Mrs M Luffingham (Churchwarden)	
Mr D Saxby (Churchwarden)	
Mrs F W S Newton (Synod Rep)	(Resigned 21 April 2024)
Mr R K Booth	
Dr J Canning	
Mrs L Cannon	
Mrs M M B Coleman	(Appointed 19 November 2024)
Mr D Cordrey	(Appointed 4 February 2025)
Dr J Garvican	
Mrs L Gooding (Synod Rep)	(Resigned 19 October 2024)
Dr AA Risbridger	
Mr D Sinden	
Mrs D Sinden (Secretary and Synod Rep)	
Mrs M Surrey (Synod Rep)	(Resigned 21 April 2024)
Mr C Taylor	
Mr R Tipping	
Mrs H Baird	
Mr R Smith	

Recruitment and appointment of trustees

Members of the Parochial Church Council are either ex-officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. Upon election new members follow a procedure of induction as determined by the Rules and are made aware of their responsibilities as PCC members.

Our emphasis continues to be on our mission in the parish working with our ecumenical partners and The Crosslink Trust as appropriate.

The Parochial Church Council members' report was approved by the Board of Parochial Church Council.



Revd R M Graham (Vicar)

Member of the Parochial Church Council

Date: 9.3.2025

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF HAILSHAM
HAILSHAM PARISH CHURCH
STATEMENT OF PAROCHIAL CHURCH COUNCIL MEMBERS' RESPONSIBILITIES
*FOR THE YEAR ENDED 31 DECEMBER 2024***

The Parochial Church Council are responsible for preparing the Parochial Church Council Members' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Parochial Church Council to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Church and of the incoming resources and application of resources of the Church for that year.

In preparing these financial statements, the Parochial Church Council are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Parochial Church Council are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Church and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF HAILSHAM
HAILSHAM PARISH CHURCH
INDEPENDENT EXAMINER'S REPORT**

**TO THE PAROCHIAL CHURCH COUNCIL OF THE PAROCHIAL CHURCH COUNCIL OF
THE ECCLESIASTICAL PARISH OF HAILSHAM**

I report to the Parochial Church Council on my examination of the financial statements of The Parochial Church Council of the Ecclesiastical Parish of Hailsham (the Church) for the year ended 31 December 2024.

Responsibilities and basis of report

As the Parochial Church Council of the Church you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Church's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Church's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Charity Independent Examiners, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Church as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



J. Irvine-Smith FCIE

Independent Examiners Ltd
Unit 2, Broadbridge Business Centre
Delling Lane
Bosham
Hampshire
PO18 8NF

Dated: 14 March 2025

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF HAILSHAM
HAILSHAM PARISH CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 DECEMBER 2024

Current financial year		Unrestricted funds general 2024 £	Unrestricted funds asset fund 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
	Notes					
Income from:						
Donations and legacies	3	206,516	-	23,307	229,823	182,098
Charitable activities	4	26,332	-	1,369	27,701	20,624
Investments	5	30,031	-	-	30,031	31,612
Total income		<u>262,879</u>	<u>-</u>	<u>24,676</u>	<u>287,555</u>	<u>234,334</u>
Expenditure on:						
Raising funds	6	6,111	-	-	6,111	5,656
Charitable activities	7	243,445	2,958	19,766	266,169	333,678
Total expenditure		<u>249,556</u>	<u>2,958</u>	<u>19,766</u>	<u>272,280</u>	<u>339,334</u>
Net gains/(losses) on investments	13	<u>-</u>	<u>41,826</u>	<u>-</u>	<u>41,826</u>	<u>14,340</u>
Net income/(expenditure)		13,323	38,868	4,910	57,101	(90,660)
Transfers between funds	20	<u>(15,634)</u>	<u>15,634</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds	10	<u>(2,311)</u>	<u>54,502</u>	<u>4,910</u>	<u>57,101</u>	<u>(90,660)</u>
Reconciliation of funds:						
Fund balances at 1 January 2024		<u>186,490</u>	<u>676,439</u>	<u>4,417</u>	<u>867,346</u>	<u>958,006</u>
Fund balances at 31 December 2024		<u>184,179</u>	<u>730,941</u>	<u>9,327</u>	<u>924,447</u>	<u>867,346</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF HAILSHAM
HAILSHAM PARISH CHURCH
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 DECEMBER 2024

Prior financial year		Unrestricted funds general 2023 £	Unrestricted funds asset fund 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes				
Income from:					
Donations and legacies	3	120,455	-	61,643	182,098
Charitable activities	4	20,624	-	-	20,624
Investments	5	31,612	-	-	31,612
Total income		172,691	-	61,643	234,334
Expenditure on:					
Raising funds	6	5,656	-	-	5,656
Charitable activities	7	270,947	2,958	59,773	333,678
Total expenditure		276,603	2,958	59,773	339,334
Net gains/(losses) on investments	13	-	14,340	-	14,340
Net income/(expenditure)		(103,912)	11,382	1,870	(90,660)
Transfers between funds	20	(67,161)	67,093	68	-
Net movement in funds	10	(171,073)	78,475	1,938	(90,660)
Reconciliation of funds:					
Fund balances at 1 January 2023		357,563	597,964	2,479	958,006
Fund balances at 31 December 2023		186,490	676,439	4,417	867,346

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF HAILSHAM
HAILSHAM PARISH CHURCH
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2024**

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Property, plant and equipment	15		2,474		5,432
Investments	16		687,195		635,538
			<u>689,669</u>		<u>640,970</u>
Current assets					
Trade and other receivables	17	8,599		11,431	
Cash at bank and in hand		232,212		237,062	
		<u>240,811</u>		<u>248,493</u>	
Current liabilities	18	(6,033)		(22,117)	
Net current assets			<u>234,778</u>		<u>226,376</u>
Total assets less current liabilities			<u>924,447</u>		<u>867,346</u>
The funds of the Church					
Restricted income funds	20		9,327		4,417
Unrestricted funds - general	22		184,179		186,490
Unrestricted funds - asset fund	21		730,941		676,439
			<u>924,447</u>		<u>867,346</u>

The financial statements were approved by the Parochial Church Council on 9th March 2025



Mrs M Luffingham (Churchwarden)
Member of the Parochial Church Council



Mr R K Booth
Member of the Parochial Church Council

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF HAILSHAM
HAILSHAM PARISH CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

1 Accounting policies

Charity information

The Parochial Church Council of the Ecclesiastical Parish of Hailsham is governed by the Parochial Church Councils (Powers) Measure 1956 as amended and the Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended). The PCC is a body corporate by the name of the parochial church council of the parish for which it is appointed and has perpetual succession. The PCC is registered with Charity Commission in England and Wales under its formal title 'The Parochial Church Council of the Ecclesiastical Parish of Hailsham', registration number 1132922.

The principal address of the charity is Vicarage Road, Hailsham, East Sussex, BN27 1BL.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Church's trust deed, the Charities Act 2011 and "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) (effective 1 January 2019)". The Church is a Public Benefit Entity as defined by FRS 102.

The Church has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Church. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Parochial Church Council have a reasonable expectation that the Church has adequate resources to continue in operational existence for the foreseeable future. Thus the Parochial Church Council continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Parochial Church Council in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Parochial Church Council for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the Church is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF HAILSHAM
HAILSHAM PARISH CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

1 Accounting policies (Continued)

Cash donations are recognised on receipt. Other donations are recognised once the Church has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Church has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised on an accruals basis when the liability is incurred.

Charitable expenditure comprises those costs incurred by the charity in pursuit of its charitable objectives.

Both Support and Governance costs are recharged to the main activity and form part of charitable expenditure with a separate analysis being provided in the notes. Governance costs include those costs associated with meeting the statutory requirements of the charity and include independent examination fees and costs linked to the strategic management of the charity.

All costs include non-recoverable VAT.

1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Consecrated land and beneficed property are excluded from the accounts in accordance with s.10(2)(a) of the Charities Act 2011.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Fixtures, Fittings & Equipment	Straight line over 5 years
--------------------------------	----------------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Non-current investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of non-current assets

At each reporting end date, the Church reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF HAILSHAM
HAILSHAM PARISH CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

1 Accounting policies (Continued)

1.10 Financial instruments

The Church has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Church's balance sheet when the Church becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Church's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Church is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF HAILSHAM
HAILSHAM PARISH CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

2 Critical accounting estimates and judgements

In the application of the Church's accounting policies, the Parochial Church Council are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	136,293	6,036	142,329	116,889	5,827	122,716
Grants	70,223	17,271	87,494	3,566	55,816	59,382
	<u>206,516</u>	<u>23,307</u>	<u>229,823</u>	<u>120,455</u>	<u>61,643</u>	<u>182,098</u>
Donations and gifts						
Donations and gifts	102,283	1,893	104,176	95,952	5,327	101,279
Gift aid repayments	19,877	143	20,020	18,937	500	19,437
Legacies	14,133	4,000	18,133	2,000	-	2,000
	<u>136,293</u>	<u>6,036</u>	<u>142,329</u>	<u>116,889</u>	<u>5,827</u>	<u>122,716</u>
Grants						
Listed places of worship	223	-	223	2,866	-	2,866
Diocese of Chichester	-	-	-	700	-	700
Employment of Curate	-	-	-	-	36,669	36,669
Children & Families						
Worker	-	17,271	17,271	-	19,147	19,147
Hailsham Free Church	70,000	-	70,000	-	-	-
	<u>70,223</u>	<u>17,271</u>	<u>87,494</u>	<u>3,566</u>	<u>55,816</u>	<u>59,382</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF HAILSHAM
HAILSHAM PARISH CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

4 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Charitable rental income						
Hire of Emmanuel Church Hall	13,569	-	13,569	12,933	-	12,933
Grants						
Church upkeep grant	2,426	-	2,426	2,356	-	2,356
Parochial fees						
Wedding and funeral fees	5,328	-	5,328	2,585	-	2,585
Other income						
Income from Church groups and events	5,009	1,369	6,378	2,750	-	2,750
	<u>26,332</u>	<u>1,369</u>	<u>27,701</u>	<u>20,624</u>	<u>-</u>	<u>20,624</u>

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from listed investments	21,745	22,648
Interest receivable	8,286	8,964
	<u>30,031</u>	<u>31,612</u>

6 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Investment management	<u>6,111</u>	<u>5,656</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF HAILSHAM
HAILSHAM PARISH CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

7 Expenditure on charitable activities

	Unrestricted funds general	Unrestricted funds general
	2024	2023
	£	£
Direct costs		
Staff costs	67,043	65,920
Diocesan parish contribution	81,444	91,496
Staff housing costs	21,646	23,446
Curate cost and clergy expenses	3,335	39,849
Church music and organist honorarium	2,363	2,347
Youth and Sunday school	757	1,081
Training fees and study materials	1,593	3,590
Service costs	521	1,588
Flowers	1,367	1,690
Light, heat and water	13,363	14,682
Repairs and maintenance	17,318	38,836
Hire of equipment	5,174	5,660
Printing, postage and stationery	2,995	2,457
Telephone	690	1,645
Property insurance	4,202	4,175
Men's and women's group events	1,553	1,056
Church events	4,968	-
Advertising	1,081	-
	<u>231,413</u>	<u>299,518</u>
Grant funding of activities (see note 8)	13,565	15,520
Share of support and governance costs (see note 9)		
Support	16,391	15,742
Governance	4,800	2,898
	<u>266,169</u>	<u>333,678</u>
Analysis by fund		
Unrestricted funds - general	243,445	270,947
Unrestricted funds - asset fund	2,958	2,958
Restricted funds	19,766	59,773
	<u>266,169</u>	<u>333,678</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF HAILSHAM
HAILSHAM PARISH CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

8 Grants payable

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
Grants to institutions:		
External mission giving	13,363	15,480
Grants to individuals	202	40

9 Support costs allocated to activities

	2024 £	2023 £
Staff costs	2,334	2,124
Depreciation	2,958	2,958
Caretaking and cleaning	2,889	1,365
Churchyard upkeep	1,910	1,852
Legal and professional fees	4,380	2,413
Bank charges	304	242
Sundry expenses	1,616	4,788
Governance costs	4,800	2,898
	21,191	18,640

Analysed between:

Unrestricted funds general	21,191	18,640
----------------------------	---------------	---------------

Governance costs comprise:	2024 £	2023 £
Accountancy and independent examination	1,200	2,898
Book keeping support	3,600	-
	4,800	2,898

Governance costs includes payments to the independent examiner of £1,080 (2023: £650) for independent examiner's fees and £NIL (2023: £2,248) for other services.

10 Net movement in funds	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned property, plant and equipment	2,958	2,958

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF HAILSHAM
HAILSHAM PARISH CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

11 Parochial Church Council

Ministry staff who also serve on the PCC, either employed by the Diocese or directly by the PCC, were reimbursed for expenses incurred in the course of their ministry. These do not relate to their duties as PCC members but to their employment as part of the Church's Ministry team.

No PCC Members were reimbursed for out of pocket expenses incurred in relation to their roles on the PCC.

Two PCC members were employed by the PCC for their ministry roles. Mrs L Gooding was employed as Children and Families Worker and received remuneration of £16,920 and the PCC made employer pension contribution of £352. Mr C Taylor was employed as Assistant Minister: Music and received £27,352 and the PCC made employer pension contribution of £633. Mr Taylor was also provided with living accommodation throughout the year. The Church also contributed £47 towards a leaving gift for Mr & Mrs Gooding.

Aggregate donations of £19,108 (2023: £24,360) were received from the members of the Parochial Church Council during the year.

12 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	6	6
	<u>6</u>	<u>6</u>
Employment costs	2024	2023
	£	£
Wages and salaries	68,392	67,079
Other pension costs	985	965
	<u>69,377</u>	<u>68,044</u>
	<u>69,377</u>	<u>68,044</u>

There were no employees whose annual remuneration was more than £60,000.

13 Gains and losses on investments

	Unrestricted funds asset fund 2024 £	Unrestricted funds asset fund 2023 £
Gains/(losses) arising on:		
Revaluation of investments	32,150	22,987
Sale of investments	9,676	(8,647)
	<u>41,826</u>	<u>14,340</u>
	<u>41,826</u>	<u>14,340</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF HAILSHAM
HAILSHAM PARISH CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

15 Property, plant and equipment

	Fixtures, Fittings & Equipment £
Cost	
At 1 January 2024	143,763
At 31 December 2024	143,763
Depreciation and impairment	
At 1 January 2024	138,331
Depreciation charged in the year	2,958
At 31 December 2024	141,289
Carrying amount	
At 31 December 2024	2,474
At 31 December 2023	5,432

16 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 January 2024	635,538
Additions	222,343
Valuation changes	32,150
Disposals	(202,836)
At 31 December 2024	687,195
Carrying amount	
At 31 December 2024	687,195
At 31 December 2023	635,538

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF HAILSHAM
HAILSHAM PARISH CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

17 Trade and other receivables

	2024	2023
	£	£
Amounts falling due within one year:		
Trade receivables	-	762
Other receivables	7,315	9,881
Prepayments and accrued income	1,284	788
	<u>8,599</u>	<u>11,431</u>

18 Current liabilities

	2024	2023
	£	£
Trade payables	-	1,119
Other payables	1,394	651
Accruals and deferred income	4,639	20,347
	<u>6,033</u>	<u>22,117</u>

19 Retirement benefit schemes

	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>985</u>	<u>965</u>

The Church operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Church in an independently administered fund.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF HAILSHAM
HAILSHAM PARISH CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
Vicar's Discretionary Fund	2,770	92	(202)	-	2,660
Women 2 Women Fund	48	627	(537)	-	138
Youth Zone	127	52	(158)	-	21
Children & Family Worker Fund	-	19,139	(17,271)	-	1,868
Men at HPC	339	766	(965)	-	140
Supporting older people	1,000	-	-	-	1,000
Employment of an Associate Vicar	133	-	-	-	133
Bill Brooks legacy	-	4,000	(633)	-	3,367
	<u>4,417</u>	<u>24,676</u>	<u>(19,766)</u>	<u>-</u>	<u>9,327</u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
Friends of St Mary's	229	-	-	(229)	-
Vicar's Discretionary Fund	310	2,500	(40)	-	2,770
Women 2 Women Fund	72	812	(836)	-	48
Youth Zone	107	111	(91)	-	127
Children & Family Worker Fund	-	19,147	(19,147)	-	-
Men at HPC	310	250	(221)	-	339
Employment of Curate	451	36,669	(36,987)	(133)	-
Supporting older people	1,000	-	-	-	1,000
New Bibles	-	2,154	(2,451)	297	-
Employment of an Associate Vicar	-	-	-	133	133
	<u>2,479</u>	<u>61,643</u>	<u>59,773</u>	<u>68</u>	<u>4,417</u>

The **Vicar's Discretionary fund** has been set up to allow the vicar to make small anonymous payments to those in need at his discretion.

The **Women 2 Women fund** receives specific donations to cover costs of holding outreach events for women. The **Youth Zone fund** receives donations to spend on Youth activities and to be used to purchase equipment and for various other expenses of that Church group.

The **Children & Family Worker fund** represents grants and donations received to fund the salary of this staff member. Employment costs are allocated against this income.

The **Men at HPC fund** represents funds received to pay for expenses of that Church group.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF HAILSHAM
HAILSHAM PARISH CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

20 Restricted funds (Continued)

In 2022 a donation was given earmarked for **Support for older people**. The funds are planned to be used to purchase some chair cushions during 2025.

The **Employment of Associate Vicar fund** represents grant funding received towards the costs of employing an associate vicar. It is hoped that such an appointment will be made in 2025.

The **Bill Brooks Legacy** fund represents monies donated in memory of a former member of the Church. The donor has directed these funds to be used to purchase new computer equipment in 2025. Some funds were used in 2024 to fund the making of a 10ft illuminated star housed in the Church porch and lit throughout the Advent and Christmas period.

21 Unrestricted funds - asset fund

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	At 1 January 2024	Resources expended	Transfers	Gains and losses	At 31 December 2024
	£	£	£	£	£
Asset fund	676,439	(2,958)	15,634	41,826	730,941
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 January 2023	Resources expended	Transfers	Gains and losses	At 31 December 2023
	£	£	£	£	£
Asset fund	597,964	(2,958)	67,093	14,340	676,439
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

The Asset Fund represents funds held in the form of tangible fixed assets and an investment portfolio. The fixed assets are not readily realisable and it is the intention of the PCC to maintain and grow the investment portfolio to generate income to support the day-to-day activities of the Church

The resources expended represents the depreciation of the fixed assets in the year. The transfers represent the net effect of withdrawals and transfers to/from the investment. The revaluations gains and losses represents the net gains or losses on the investment portfolio during the year.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF HAILSHAM
HAILSHAM PARISH CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

22 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
General funds	186,490	262,879	(249,556)	(15,634)	184,179
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
General funds	357,563	172,691	(276,603)	(67,161)	186,490
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

23 Analysis of net assets between funds

	Unrestricted funds general 2024 £	Unrestricted funds asset fund 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 December 2024 are represented by:				
Property, plant and equipment	-	2,474	-	2,474
Investments	-	687,195	-	687,195
Current assets/(liabilities)	184,179	41,272	9,327	234,778
	<u>184,179</u>	<u>41,272</u>	<u>9,327</u>	<u>234,778</u>
	<u>184,179</u>	<u>730,941</u>	<u>9,327</u>	<u>924,447</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	Unrestricted funds general 2023 £	Unrestricted funds asset fund 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 December 2023 are represented by:				
Property, plant and equipment	-	5,432	-	5,432
Investments	-	635,538	-	635,538
Current assets/(liabilities)	186,490	35,469	4,417	226,376
	<u>186,490</u>	<u>35,469</u>	<u>4,417</u>	<u>226,376</u>
	<u>186,490</u>	<u>676,439</u>	<u>4,417</u>	<u>867,346</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF HAILSHAM
HAILSHAM PARISH CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

24 Operating lease commitments

Lessee

At the reporting end date the Church had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024	2023
	£	£
Within one year	3,413	3,413
Between two and five years	853	4,266
	<u>4,266</u>	<u>7,679</u>
	<u><u>4,266</u></u>	<u><u>7,679</u></u>

25 Related party transactions

There were no disclosable related party transactions during the year (2023 - none), other than those disclosed in note 11, 'Transactions with members of the Parochial Church Council.'