

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WHITEHAWK

England & Wales · Charity number 1175527

Details

Other names	ST CUTHMAN'S WHITEHAWK PCC
Status	Registered
Legal form	Other
Registered	2017-11-02
Register	View on the Charity Commission register

Contact

Address	St. Cuthmans Church Whitehawk Way Brighton BN2 5HE
Phone	07950 103 826
Email	contact@stcuthmanswhitehawk.org
Website	www.stcuthmanswhitehawk.org

Activities

Objects: PROMOTING IN THE ECCLESIASTICAL PARISH THE WHOLE MISSION OF THE CHURCH.

Activities: - Regular public worship open to all.- Pastoral work, including running Foodbank, recovery, debt advice and visiting the sick and the bereaved.- Promoting the whole mission of the Church through provision of activities for youth, children as well as parents and toddlers.- Mission giving to other charities

Classification

- **How:** Makes Grants To Organisations, Provides Services
- **What:** Religious Activities
- **Who:** Children/young People, The General Public/mankind

Geography

- Brighton And Hove

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£314,591	£425,824	-	-
2024-12-31	£363,957	£409,565	-	-
2023-12-31	£273,913	£361,131	-	-
2022-12-31	£256,627	£258,731	-	-
2021-12-31	£278,820	£241,627	-	-

Trustees

Name	Role	Appointed
Archie Henderson		2025-03-23
Dr Audrey Gupta		2023-06-01
LESLIE TAYLOR		2017-04-27
Luke Atkins		2021-04-15
Margaret Morling		2021-04-15
Rachael Spiring		2025-03-25
Rev Benedict Alexander Atkins		2021-09-01
Rev Daniel Millest		2022-09-02

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WHITEHAWK

England & Wales - Charity number 1175527

Accounts

Charity Registration No. 1175527



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

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

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

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Revd. Benedict Atkins
Luke Atkins
Dr Audrey Gupta
Revd. Daniel Millest
Margaret Morling
Les Taylor
Rachael Spiring (Appointed 25/03/2025)
Archie Henderson (Appointed 23/03/2025)

Charity number

1175527

Registered office and Principal Address

St. Cuthman's Church
Whitehawk Way
Brighton
BN2 5HE

Independent Examiner

TC Group
The Courtyard
Shoreham Road
Upper Beeding
Steyning
West Sussex
BN44 3TN

Bankers

National Westminster Bank Plc
Chatham RCSC
Western Avenue
Waterside Court
Chatham Maritime
ME4 4RT

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

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their report and accounts for the year ended 31 December 2025.

The accounts comply with the Charities Act 2011, the charity's Trust Deed 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 (FRS102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational Structure

The church is a charitable trust registered in the UK with The Charity Commission of England and Wales (registered number 1175527).

St Cuthman's Parochial Church Council (PCC) has the responsibility of coordinating with the priest in charge in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The PCC members who served during the year were:

Retained

Leslie Taylor
Luke Atkins
Margaret Morling
Audrey Gupta

New

Rev Emily Roe
Archie Henderson
Rosie Lavers

Co-Opted

John Patience
Issy Hart
James Roe

Left

Rev Ben Atkins

PCC Member Training

All staff, volunteers and PCC members undergo a formal recruiting and selection process, followed by an induction period that includes any safeguarding training necessary.

Senior Management

Senior Management of the church consists of clergy, whose pay is set via a stipend, the level of which is set by the Diocese of Chichester who provide the stipend.

Risk Management

The church's operations are wholly reliant upon the members of the congregation continuing to give money and time to support the church staffing and activities. Should this funding cease the church would be unable to continue to support all its current activities and staffing levels. This risk is managed on behalf of the church by the finance committee. This committee meets regularly and reviews the management accounts of the church and considers what activities and staffing the church can commit to and agrees the necessary remedial actions to ensure the church is able to continue its operations. The preparation of the management accounts is overseen by the treasurer of the church. The church aims to hold a reserve of three months salaries to ensure it can meet its staffing commitments.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WHITEHAWK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Grant making

The charity pays grants in the form of mission giving. The level of mission giving is set at the start of each financial year by the PCC members and is based on the charity's projected income and asset levels.

Volunteers

The church benefit from the dedicated work of a great number of volunteers. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

OUR PURPOSE AND ACTIVITIES

In 2014, a small team of people moved across from St Peter's church in Brighton as part of an Apostolic Partnership to support the work of St Cuthman's on the Whitehawk estate which began in 1937. St Cuthman's exists "For God, For Good, For Whitehawk." As the Church of England parish church for Whitehawk, we are committed to the flourishing of our geographical parish and all who live within it.

Our Christian faith compels us to pursue spiritual renewal, social transformation and long term resilience. In practice, this means working closely with residents, schools, charities, statutory services and local partners to address poverty, reduce isolation and strengthen the fabric of the community.

Volunteers sit at the heart of everything we do. Drawn from both our congregation and the wider neighbourhood, they extend our reach, deepen relationships and ensure our work remains rooted in Whitehawk itself.

ACHIEVEMENTS AND PERFORMANCE

Whitehawk Foodbank

Whitehawk Foodbank is a ministry of the parish church. During the Covid pandemic it expanded significantly to meet rising need. Since then, the work has intentionally developed beyond crisis response to address the underlying drivers of hardship alongside emergency food provision.

In 2025, five staff roles were funded through Pathfinder funding and grants from The Trussell Trust. More than 50 regular volunteers served throughout the year. A key partnership with Brighton College continued to grow, with students providing practical support including decorating, sorting donations and strengthening cross community relationships.

Emergency food provision

In 2025:

- 4,835 food parcels were distributed
- Supporting 3,558 adults and 1,277 children
- 487 households were supported

The reduction in food parcel numbers since previous years, reflects our commitment to reducing dependency on emergency provision by strengthening advice, advocacy and preventative support.

Advice, Café and Community support

Alongside food distribution, our Community Café has become a trusted and accessible hub where residents can connect, seek support and build relationships in a welcoming environment.

We host regular partner clinics including energy and water providers, BHESCO, Citizens Advice in partnership with Trussell Trust financial inclusion support, PDSA and Macmillan and others.

Additional provision includes uniform exchange schemes, free bread, fruit and vegetables through a partnership with Booker, surplus pastries collected from bakeries across the city and cakes baked by local volunteers. Practical help, financial inclusion support and social connection sit side by side in a dignified setting.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WHITEHAWK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Support towards Sustainability

We provide dedicated support work around benefits and debt, housing advocacy and navigating council and government services.

Through partnership with Community Counselling Brighton, Foodbank clients can access up to 20 free psychotherapy sessions, recognising the deep connection between poverty, trauma and mental health.

Community Meals

In 2025, following completion of the refurbished downstairs kitchen, Wednesday Night Dinners were launched. A part time chef was employed to ensure consistent, high quality hospitality. These shared meals are open to Foodbank clients and the wider community, reducing isolation and strengthening social connection.

Integration and sustainability

During 2025, Foodbank operations relocated from the Valley Social Club into the church building itself, including installation of a stock storage cabin in the vicarage garden. This move strengthened operational cohesion and embedded the work more fully within parish life. Many volunteers are also congregation members, reflecting shared ownership of this ministry.

At the end of 2025, following the conclusion of Trussell Trust funding that had supported five roles, we began a major restructuring of Foodbank staffing to create a more sustainable long term model. This is designed to protect frontline delivery while ensuring financial resilience into 2026 and beyond.

Children, Youth and Families

Investing in children, young people and families remains central to our parish life. In a community facing economic pressure and social fragmentation, we are committed to creating safe and joyful spaces where young people can flourish.

Rascals

Rascals, our Monday morning baby and toddler community, continues to thrive. It provides a warm and welcoming environment where parents and carers can build friendships and mutual support while their children play and explore.

The team has grown organically, with former attendees now volunteering and stepping into leadership roles. Rascals strengthens families at an early stage and creates natural pathways into wider community life.

Kids Tea

Kids Tea runs bi-weekly after school on Wednesdays, immediately before Wednesday Night Dinners. It is a lively and welcoming space where children and families gather at the end of the school day.

Children have space to play, draw, create and simply be children before sharing a freshly cooked hot meal together. Kids Tea eases financial pressure, reduces isolation and strengthens relationships between parents, carers and children. It offers a consistent rhythm of welcome and stability for families across Whitehawk.

Sundays

We regularly welcome between 18 and 25 under 18s within our Sunday gatherings. Children and young people are offered safe and engaging environments where they can grow in confidence, friendship and spiritual understanding.

Youth

During 2025 our midweek youth provision developed into older youth discipleship gatherings, creating space for deeper discussion, mentoring and faith exploration.

Our young people regularly participate in Friday evening worship and teaching at St Peter's Church. Five attended the Brighton Family of Churches Youth Weekend Away, where one young person prepared and delivered a sermon and the group of older youth from St Cuthmans organised the Saturday evening entertainment which was the masked singer, building confidence and leadership skills. Eight young people also attended Focus, which is a Christian festival.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WHITEHAWK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

St Mark's School

Many children connected to our congregation and Parish, attend St Mark's Church of England Primary School. A member of clergy serves as Foundation Governor and we continue to explore meaningful partnership for the benefit of children and families across Whitehawk.

Wider Parish and Community Engagement

Swanborough House

Within our parish sits Swanborough House, a residential home for adults with acquired brain injuries. In 2025 we began a monthly communion service there, regularly attended by around 15 residents and staff. Our commitment is that all within our parish can access spiritual care and sacramental ministry, including those unable to attend Sunday services.

Mission Giving

We allocate about 10% of our income to a discretionary mission fund supporting initiatives beyond our immediate church life that strengthen the neighbourhood.

In 2025 this included support for Encounter Wellness, a holistic wellbeing initiative run by a local GP based at St David's Hall.

Growing Community and Discipleship

Members of the congregation have initiated litter picks, shared meals, walking groups, Bible studies and pop up cafés, drawing neighbours into relationship and practical action. This culture of active faith strengthens both the church community and the wider estate.

Neighbourhood Engagement

Throughout the year we hosted seasonal neighbourhood events at Easter, during the Summer and at Christmas. These open gatherings foster connection, celebration and belonging across Whitehawk.

Governance, Leadership and Infrastructure

Leadership and Staffing

Leadership is exercised through clergy, PCC Trustees and collaborative leadership teams. Staff are employed to ensure operational effectiveness and to support volunteer led ministry.

In November 2025, leadership was handed over to Revd Emily Roe. Also at the end of 2025, we began a major restructuring of Foodbank staffing to create a more sustainable long term model following the end of grant funding.

We remain grateful to our staff team and to the funders whose investment enables this work.

Safeguarding

In 2025 we strengthened safeguarding oversight through adoption of the Diocesan Parish Safeguarding Dashboard, ensuring compliance with national Church of England safeguarding requirements and improving monitoring and accountability.

Safeguarding sits within the staff portfolio of Becky Atkins, Parish Safeguarding Officer, reflecting the scale and complexity of safeguarding needs arising from our mission and care work.

Buildings and Accessibility

The completion of the downstairs kitchen refurbishment in 2025 significantly expanded our capacity for hospitality, enabling Wednesday Night Dinners, Kids Tea and wider community events

We continue a capital campaign through 2025 and 2026 to fund organ removal, Lady Chapel renovation, installation of an upstairs kitchen and installation of an accessible toilet.

We recognise the accessibility limitations of our building and remain committed to becoming fully accessible for those with mobility needs, ensuring our physical space reflects our commitment to inclusion.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF WHITEHAWK
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

Financial Review

The total costs this year were £425,824 (2024: £409,565) with income of £314,591 (2024: £363,957), giving a deficit of £111,223 (2024: £45,608).

At 31 December 2025 the charity had total reserves of £118,963 (2024: £230,196), made up of unrestricted funds of £33,187 (2024: £74,476) and restricted funds of £85,776 (2024: £155,720).

Reserves Policy

The Trustees have an unrestricted free reserve target of approximately 3 months of salaries. The unrestricted free reserves at the end of December 2025 were not within the target. At the year end, free reserves totalled £148 (2024: £49,628). The charity does, however, have significant restricted reserves at the year-end of £83,374 (2024: £155,720) which are permitted to be used against certain costs, including some salaries, which are part of the reserves target.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF WHITEHAWK
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

Trustees' responsibilities in relation to the accounts

The trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that year.

In preparing these accounts, the trustees 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; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the board on ...**8th April 2026**.....

On behalf of the board of trustees

Les Taylor
Trustee



8/4/2026

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

**TO THE TRUSTEES OF THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF WHITEHAWK**

I report to the charity trustees on my examination of the accounts of the above charity for the year ended 31 December 2025.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 accounts to be reached.



Mark Cummins FCCA FCIE

Independent Examiner

On behalf of TC Group

Office: Steyning, West Sussex

Dated: 9 April 2026

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

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

		Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Income from:	Note				
Donations	3	111,034	203,383	314,417	363,867
Other trading activities	4	174	-	174	90
Total income		<u>111,208</u>	<u>203,383</u>	<u>314,591</u>	<u>363,957</u>
Expenditure on:					
Charitable activities		152,497	273,327	425,824	409,565
Total expenditure	5	<u>152,497</u>	<u>273,327</u>	<u>425,824</u>	<u>409,565</u>
Net income/(expenditure)		<u>(41,289)</u>	<u>(69,944)</u>	<u>(111,223)</u>	<u>(45,608)</u>
Transfers between funds	13	-	-	-	-
Net movement in funds		<u>(41,289)</u>	<u>(69,944)</u>	<u>(111,223)</u>	<u>(45,608)</u>
Reconciliation of funds					
Total funds brought forward		74,476	155,720	230,196	275,804
Total funds carried forward	14	<u><u>33,187</u></u>	<u><u>85,776</u></u>	<u><u>118,963</u></u>	<u><u>230,196</u></u>

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

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF WHITEHAWK
BALANCE SHEET**

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible fixed assets	10	35,441		24,848	
			35,441		24,848
Current assets					
Debtors	11	7,332		13,037	
Cash at bank and in hand		81,781		205,783	
		89,113		218,820	
Creditors: amounts falling due within one year	12	(5,591)		(13,472)	
Net current assets			83,522		205,348
Net assets			118,963		230,196
The funds of the charity:					
Restricted funds	13	85,776		155,720	
Unrestricted funds	14	33,187		74,476	
		118,963		230,196	

The notes on page 10 to 16 form part of these accounts.

The accounts were approved by the Board of Trustees on **8th April 2026**


.....

Les Taylor
Trustee

Charity Number: 1175527

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WHITEHAWK

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Legal status of charitable company

The Parochial Church Council of the Ecclesiastical Parish of Whitehawk is a charity. The charity's registered number and office address can be found on the Legal and Administrative Information page.

2 Accounting policies

2.1 Basis of preparation

The Parochial Church Council of the Ecclesiastical Parish of Whitehawk meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future.

There are no material uncertainties about The Parochial Church Council of the Ecclesiastical Parish of Whitehawk's ability to continue as a going concern.

The 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) (effective 1 January 2019) and in accordance with Church Accounting Regulations 2006.

2.2 Income

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income, it is probable the income will be received and the amount can be quantified with reasonable accuracy.

Donations and other forms of voluntary income are recognised as income when receivable, except insofar as they are incapable of financial measurement.

Income from charitable activities comprises grants awarded for activities undertaken by the charity's project partners. Grants are credited to the Statement of Financial Activities in the year in which they are receivable unless a grant is subject to donor imposed conditions that specify the time period in which the expenditure of the resources can take place; in which case they are deferred.

2.3 Expenditure and basis of apportioning costs

Expenditure is accounted for on an accruals basis with the irrecoverable element of VAT included with the item to which it relates and has been classified under headings that aggregate all costs related to the category.

Charitable activities comprises all expenditure directly relating to the objectives of the charity.

Governance costs (included within Support costs) comprises all costs associated with constitutional and statutory requirements with which the charity must comply.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WHITEHAWK

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

2 Accounting Policies (continued)

2.4 Investments

Investments are included at fair value at the balance sheet date. Any gain or loss on revaluation is taken to the Statement of Financial Activities.

2.5 Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Computer equipment – 3 years straight line

Fixtures & fittings – 7 years straight line

Motor vehicles – 4 years straight line

2.6 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments. The trustees seek to use short term deposits to maximise the return on monies held at the bank and to manage cash flow.

2.8 Creditors and provisions

Creditors and provisions are recognised where the charity has present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

2.9 Fund Accounting

Unrestricted funds are to be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds are to be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2.10 Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees 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.

The trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements.

2.11 Cash flow statement

In accordance with Section 7 of FRS 102 the charity is claiming exemption from the requirement to prepare a cash flow statement on account of its size.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WHITEHAWK

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

3 Income from donations

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Planned giving	73,996	-	73,996	62,259
Collections	-	-	-	278
Foodbank	-	203,383	203,383	213,180
Grants	7,665	-	7,665	68,600
Gift Aid tax reclaimed	29,373	-	29,373	19,550
Total income from donations	111,034	203,383	314,417	363,867

4 Income from other trading activities

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Church hall hire	174	-	174	90
Total income from other trading activities	174	-	174	90

5 Total expenditure

	Staff costs	Other costs	Total 2025	Total 2024
	£	£	£	£
Expenditure on charitable activities				
Ministries	219,256	138,101	357,357	341,571
Diocesan parish contribution	-	5,698	5,698	22,894
Mission giving	-	3,626	3,626	1,750
Church running expenses	-	20,188	20,188	25,225
Depreciation	-	13,329	13,329	12,633
Support costs	-	1,560	1,560	1,200
Buildings	-	24,066	24,066	4,092
Total charitable activities	219,256	206,568	425,824	409,565
Total Expenditure	219,256	206,568	425,824	409,565

Analysis of support costs (including Governance costs)

	Total 2025	Total 2024
	£	£
Governance costs:		
Independent examiner's fees	1,560	1,200
	1,560	1,200

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF WHITEHAWK
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

6 Comparative Funds – Statement of Financial Activities for the year ended 31 December 2024

	Unrestricted funds	Restricted funds	Total 2024
	£	£	£
<u>Income from:</u>			
Donations	150,687	213,180	363,867
Other trading activities	90	-	90
	<hr/>	<hr/>	<hr/>
Total income	150,777	213,180	363,957
	<hr/>	<hr/>	<hr/>
<u>Expenditure on:</u>			
Charitable activities	169,994	239,571	409,565
	<hr/>	<hr/>	<hr/>
Total expenditure	169,994	239,571	409,565
	<hr/>	<hr/>	<hr/>
Net gain on investments	-	-	-
	<hr/>	<hr/>	<hr/>
Net income/(expenditure)	(19,217)	(26,391)	(45,608)
	<hr/>	<hr/>	<hr/>
Transfers between funds	-	-	-
	<hr/>	<hr/>	<hr/>
Net movement in funds	(19,217)	(26,391)	(45,608)
	<hr/>	<hr/>	<hr/>
Fund balances brought forward at 1 January 2024	93,693	182,111	275,804
	<hr/>	<hr/>	<hr/>
Fund balances carried forward at 31 December 2024	74,476	155,720	230,196
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

7 Trustees

Trustees received no remuneration during the year (2024: £nil).

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF WHITEHAWK
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

8 Employees

	2025	2024
	£	£
Wages and salaries	202,620	198,592
Social security costs	12,226	10,780
Other pension costs	4,410	3,909
	<u>219,256</u>	<u>213,281</u>

Average number

The average monthly number of employees during the year was as follows:

2025	2024
10	11
<u>10</u>	<u>11</u>

No employees received emoluments in excess of £60,000 in 2025 or 2024.

The key management personnel of the charity comprise of trustees.

The total employee benefits of the key management personnel of the charity were £29,432 (2024: £10,888).

9 Taxation

As a charity, The Parochial Church Council of the Ecclesiastical Parish of Whitehawk is exempt from tax on income and gains to the extent that these are applied to its charitable objects.

10 Tangible fixed assets

	Motor Vehicle	Computer Equipment	Fixtures & Fittings	Total
	£	£	£	£
Cost				
As at 1 January 2025	6,950	31,401	90,434	128,785
Additions	-	-	23,922	23,922
As at 31 December 2025	<u>6,950</u>	<u>31,401</u>	<u>114,356</u>	<u>152,707</u>
Depreciation				
As at 1 January 2025	6,950	30,184	66,803	103,937
Charge for year	-	910	12,419	13,329
As at 31 December 2025	<u>6,950</u>	<u>31,094</u>	<u>79,222</u>	<u>117,266</u>
Net book value				
As at 31 December 2025	<u>-</u>	<u>307</u>	<u>35,134</u>	<u>35,441</u>
As at 31 December 2024	<u>-</u>	<u>1,217</u>	<u>23,631</u>	<u>24,848</u>

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

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

11 Debtors	2025	2024
	£	£
Other debtors	7,332	13,037
	<u>7,332</u>	<u>13,037</u>
	<u><u>7,332</u></u>	<u><u>13,037</u></u>
 12 Creditors: amounts falling due within one year	 2025	 2024
	£	£
Trade creditors	3,993	12,333
Accruals and deferred income	1,560	1,139
Other creditors	38	-
	<u>5,591</u>	<u>13,472</u>
	<u><u>5,591</u></u>	<u><u>13,472</u></u>

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held for specific purposes:

	Movement of funds				
	Balance at 1 January 2025 £	Incoming resources £	Resources expended £	Transfer £	Balance at 31 December 2025 £
Foodbank	155,720	203,383	(273,327)	-	85,776
	<u>155,720</u>	<u>203,383</u>	<u>(273,327)</u>	<u>-</u>	<u>85,776</u>
	<u><u>155,720</u></u>	<u><u>203,383</u></u>	<u><u>(273,327)</u></u>	<u><u>-</u></u>	<u><u>85,776</u></u>

Foodbank – Monies restricted for use in the provision of the Foodbank service.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF WHITEHAWK
NOTES TO THE ACCOUNTS (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2025

14 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fund balances at 31 December 2025 are represented by:			
Fixed assets	33,039	2,402	35,441
Current assets	5,739	83,374	89,113
Creditors: amounts falling due within one year	(5,591)	-	(5,591)
	<u>33,187</u>	<u>85,776</u>	<u>118,963</u>
	<u><u>33,187</u></u>	<u><u>85,776</u></u>	<u><u>118,963</u></u>
	Unrestricted funds	Restricted funds	Total
	£	£	£
Fund balances at 31 December 2024 are represented by:			
Fixed assets	21,367	3,481	24,848
Current assets	66,518	152,239	218,820
Creditors: amounts falling due within one year	(13,472)	-	(13,472)
	<u>74,476</u>	<u>155,720</u>	<u>230,196</u>
	<u><u>74,476</u></u>	<u><u>155,720</u></u>	<u><u>230,196</u></u>

15 Ultimate controlling party

The charity was under the control of the Trustees during the period under review.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WHITEHAWK

England & Wales - Charity number 1175527

Accounts

Charity Registration No. 1175527



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

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WHITEHAWK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Revd. Benedict Atkins
Luke Atkins
Dr Audrey Gupta
Revd. Daniel Millest
Margaret Morling
Les Taylor
Rev James Roe (Appointed 1 September 2024)
Joseph Walker (Resigned 1 November 2024)

Charity number

1175527

Registered office and Principal Address

St. Cuthman's Church
Whitehawk Way
Brighton
BN2 5HE

Independent Examiner

TC Group
The Courtyard
Shoreham Road
Upper Beeding
Steyning
West Sussex
BN44 3TN

Bankers

National Westminster Bank Plc
Chatham RCSC
Western Avenue
Waterside Court
Chatham Maritime
ME4 4RT

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF WHITEHAWK
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Statement of financial activities	7
Balance sheet	8
Notes to the accounts	9

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WHITEHAWK

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their report and accounts for the year ended 31 December 2024.

The accounts comply with the Charities Act 2011, the charity's Trust Deed 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 (FRS102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational Structure

The church is a charitable trust registered in the UK with The Charity Commission of England and Wales (registered number 1175527).

St Cuthman's Parochial Church Council (PCC) has the responsibility of coordinating with the priest in charge in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The PCC members who served during the year were:

Retained

Rev Daniel Millest
Rev Benedict Atkins
Leslie Taylor
Luke Atkins
Margaret Morling
Audrey Gupta

Added

Rev James Roe (1st September 2024)

Resigned

Joseph Walker (1st November 2024)

PCC Member Training

All staff, volunteers and PCC members undergo a formal recruiting and selection process, followed by an induction period that includes any safeguarding training necessary.

Senior Management

Senior Management of the church consists of clergy, whose pay is set via a stipend, the level of which is set by the Diocese of Chichester who provide the stipend.

Risk Management

The church's operations are wholly reliant upon the members of the congregation continuing to give money and time to support the church staffing and activities. Should this funding cease, the church would be unable to continue to support all its current activities and staffing levels. This risk is managed on behalf of the church by the finance committee. This committee meets regularly and reviews the management accounts of the church and considers what activities and staffing the church can commit to and agrees the necessary remedial actions to ensure the church is able to continue its operations. The preparation of the management accounts is overseen by the treasurer of the church. The church aims to hold a reserve of three months salaries to ensure it can meet its staffing commitments.

Grant Making

The charity pays grants in the form of mission giving. The level of mission giving is set at the start of each financial year by the PCC members and is based on the charity's projected income and asset levels.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WHITEHAWK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Volunteers

The church benefit from the dedicated work of a great number of volunteers. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

OUR PURPOSE AND ACTIVITIES

In 2014, a small team of people moved across from St Peter's church in Brighton as part of an Apostolic Partnership to support the work of St Cuthman's on the Whitehawk estate which began in 1937. St Cuthman's Whitehawk exists 'For God, For Good, For Whitehawk' - serving the holistic benefit of the geographical parish of Whitehawk and all who live in it, according to the constitution and aims of parish churches in the Church of England.

In the wider Christian context, we aim to play our part in the re-evangelisation of the nation, the revitalisation of the church and the transformation of society. We do this on the Whitehawk estate by seeking to collaborate with neighbours on areas of local concern, injustice and long-term benefit.

In all we do, we rely on volunteers from within the church and across the community. This greatly expands our impact and reach across the estate and also helps build and foster relationships within Whitehawk.

ACHIEVEMENTS AND PERFORMANCE

Whitehawk Foodbank

The Whitehawk Foodbank is a ministry of the Parish Church, expanded over the Covid Pandemic to meet the increase in need for emergency food provision, and since developed to focus more on the holistic care and underlying causes of poverty. It mobilises a number of staff roles, partnerships with other local and national organisations, and over 50 volunteers. It is a core offering of the Church's 'common good' vision: For God, For Good, For Whitehawk.

Emergency food provision

We have worked to streamline the process for emergency food provision and also the efficiency of the referral process to ensure that nobody who receives food becomes unnecessarily dependent on it. It is designed to be emergency food care while underlying causes are addressed.

Community Cafe

Community Cafe has continued to be a neutral space where neighbourhood residents, including those collecting food parcels, can socialise and get specific support through partners who have 'clinic' tables e.g. Water company, gas company, PDSA, Macmillan. This year we also responded to a need by starting a discipleship group around a cafe table during the cafe.

Support towards Sustainability

We also provide Support Work related to benefits, housing, navigating government and council services; also Psychotherapy through Community Counselling Brighton.

Campaigns and listening

We play our part in the wider regional and national politics by being involved in policy campaigns that make a difference to the area of Whitehawk and the benefit of our residents.

Relationship to the Church

We have continued to integrate Foodbank functions with other church ministries such as community meals, cafe, and listening tables at Neighbourhood events.

Looking Ahead

Common Ground — this year we are evolving the design and framework of what has been known as 'the foodbank' to better hold the variety of other purposes it achieves, and its position within the church's functions. This will involve a move away from the name 'foodbank' and towards 'Common Ground' which will hold our various community-focussed, common good works.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WHITEHAWK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Kids Tea and Dinner Club

This coming year will involve the launch of a Kids Tea midweek, and a Dinner Club for adults, and involve the installation of a larger kitchen to build on our hospitality.

Children, Youth and Families

Rascals

2024 saw the continued service and development of Rascals, our Monday Morning baby and toddler space. The team has grown and involves previous space participants as helpers and leaders. It continues to be a much needed and worthwhile effort, frequently leading to further connection with the church and neighborhood as well as the important work of providing space for friendship for parents and carers and children. The Rascals community frequently played their part in wider events such as hosting a craft table at the Good Friday outdoor event.

Sundays

We continue to invest in the rising generations on Sundays by providing a safe and faith-filled environment for them to grow together with God during a Sunday service.

St Marks School

We have been invited to become the official Parish Church for St Mark's school on the western margin of the parish, with a clergy position as foundation governor at the school and continue to explore what a meaningful and useful partnership could look like for the good of Whitehawk.

Youth Cafe

Youth Cafe ran midweek afterschool on an ad-hoc basis, continuing a low-maintenance connection with neighborhood youth.

Discipleship group

A youth discipleship group was created and ran, providing space for discussion and exploration of faith.

Fridays at St Peter's

Our youth regularly attended Friday Night fun, teaching and worship together at St Peter's church, also serving in various ways here.

Weekend Away

Our youth went on the Brighton Family of Churches Youth Weekend away where they had fun and grew in their faith, and worked together to host an event, and one of them also prepared and gave a preach.

Focus

We took 15 young people to Focus.

Mission Giving

We continued to operate a small fund for discretionary gifts that would make a difference in our neighborhood outside of our church. This included support for Encounter Wellness, a local holistic wellbeing project run by a local GP based in St David's Hall.

Discipleship

Discipleship ('doing Christian things together') continued to grow through ad-hoc and short-term pathways such as regular walks, bible studies, meals, and innovations initiated by lay leaders such as communal litter picks and pop-up cafes. This coming year we aim to establish a few more consistent, mid-term pathways connecting with Kids Tea, Dinner Club and others.

Neighborhood

We continued to host seasonal events in the neighborhood, fun social spaces with a chance for community to be built between the church and the neighborhood. We did this at Easter, over Summer and at Christmas.

We also continue to explore and empower ideas from church members to serve the neighborhood and create community as above in the Discipleship update.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WHITEHAWK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Alpha

We ran alpha in early Spring 2024, mobilising a team of 18 team and a total of 12 guests over the course of Alpha. The strength of this Alpha was both the cultivating of confidence in those on team who wanted to grow in hospitality and encouraging, and those who wanted to enter into that faith space for the first time. We will aim to run it again, probably in Autumn 2025.

Leadership

Leadership at St Cuthman's is administered through a number of structures and spaces: Clergy, PCC (Trustees), Leadership Community, and Community Collaboration. We also employ a number of staff from within this in order to exercise specific functions of administration and empowerment for the wider congregation.

Staffing

Staffing strategy - areas needing strategic strengthening or enabling, either due to an area of critical vulnerability or opportunity. Staff roles have evolved this year according to need and in response to the development of staff members. We are hugely grateful to our staff team and the grant funding which enables their ministry amongst us.

Safeguarding

In 2024 we continued to strengthen our safeguarding structures through the adoption of MyConcern as a secure digital tracking and communication platform, the addition of two new safeguarding team members (Jess French and James Roe), and the adoption of Safeguarding into the Staff portfolio of Becky Atkins, our new Parish Safeguarding Officer. This is in response to the scale of need of safeguarding support for our parishioners that arise from our mission and care work. We are hugely grateful to Issy Hart for her voluntary work as PSO for a number of years, and grateful that she remains a part of the Church and its lay leadership.

Building

In 2024 we organised and combined the following building issues into a capital campaign which will be undertaken through 2025 and 2026 — organ removal, lady chapel renovation, installation of an upstairs kitchen and toilet. We are also currently refurbishing the downstairs kitchen in order to upscale our already effective community work around hospitality and food.

FINANCIAL REVIEW

The total costs this year were £409,565 (2023: £361,131) with income of £363,957 (2023: £273,913) and a net gain on investments of £nil (2023: gain of £2,088), giving a deficit of £45,608 (2023: £85,130).

At 31 December 2024 the charity had total reserves of £230,196 (2023: £275,804), made up of unrestricted funds of £74,476 (2023: £93,693) and restricted funds of £155,720 (2023: £182,111).

Reserves Policy

The Trustees have an unrestricted free reserve target of approximately 3 months of salaries. The unrestricted free reserves at the end of December 2024 were not within the target. At the year end, free reserves totalled £49,628 (2023: £56,212). The charity does, however, have significant restricted funds at the year-end of £155,720 (2023: £182,111) which are permitted to be used against certain costs, including some salaries, which are part of the reserves target.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WHITEHAWK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Trustees' responsibilities in relation to the accounts

The trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that year.

In preparing these accounts, the trustees are required to:

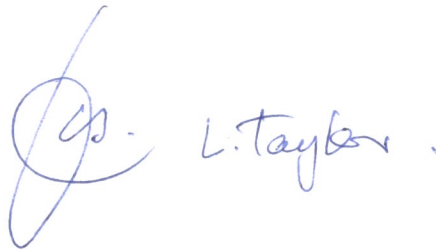
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the board on 20 August 2025

On behalf of the board of trustees

Les Taylor
Trustee



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

**TO THE TRUSTEES OF THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF WHITEHAWK**

I report to the charity trustees on my examination of the accounts of the above charity for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 accounts to be reached.



Mark Cummins FCCA FCIE

Independent Examiner

On behalf of TC Group

Office: Steyning, West Sussex

Dated: ...21/08/2025

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF WHITEHAWK**
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted funds	Restricted funds	2024	2023
	Note	£	£	£	£
Income from:					
Donations	3	150,687	213,180	363,867	273,548
Other trading activities	4	90	-	90	365
		<hr/>	<hr/>	<hr/>	<hr/>
Total income		150,777	213,180	363,957	273,913
		<hr/>	<hr/>	<hr/>	<hr/>
Expenditure on:					
Charitable activities		169,994	239,571	409,565	361,131
		<hr/>	<hr/>	<hr/>	<hr/>
Total expenditure	5	169,994	239,571	409,565	361,131
		<hr/>	<hr/>	<hr/>	<hr/>
Net gain/(loss) on investments		-	-	-	2,088
		<hr/>	<hr/>	<hr/>	<hr/>
Net income/(expenditure)		(19,217)	(26,391)	(45,608)	(85,130)
		<hr/>	<hr/>	<hr/>	<hr/>
Transfers between funds	13	-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
Net movement in funds		(19,217)	(26,391)	(45,608)	(85,130)
		<hr/>	<hr/>	<hr/>	<hr/>
Reconciliation of funds					
Total funds brought forward		93,693	182,111	275,804	360,934
		<hr/>	<hr/>	<hr/>	<hr/>
Total funds carried forward	14	74,476	155,720	230,196	275,804
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF WHITEHAWK
BALANCE SHEET**

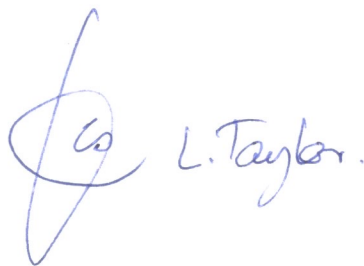
AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible fixed assets	10	24,848		37,481	
			24,848		37,481
Current assets					
Debtors	11	13,037		15,781	
Cash at bank and in hand		205,783		231,212	
		218,820		246,993	
Creditors: amounts falling due within one year	12	(13,472)		(8,670)	
Net current assets			205,348		238,323
Net assets			230,196		275,804
The funds of the charity:					
Restricted funds	13		155,720		182,111
Unrestricted funds	14		74,476		93,693
			230,196		275,804

The accounts were approved by the Board of Trustees on 20 August 2025

.....
Les Taylor
Trustee

Charity Number: 1175527



THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WHITEHAWK

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Legal status of charitable company

The Parochial Church Council of the Ecclesiastical Parish of Whitehawk is a charity. The charity's registered number and office address can be found on the Legal and Administrative Information page.

2 Accounting policies

2.1 Basis of preparation

The Parochial Church Council of the Ecclesiastical Parish of Whitehawk meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future.

There are no material uncertainties about The Parochial Church Council of the Ecclesiastical Parish of Whitehawk's ability to continue as a going concern.

The 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) (effective 1 January 2019) and in accordance with Church Accounting Regulations 2006.

2.2 Income

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income, it is probable the income will be received and the amount can be quantified with reasonable accuracy.

Donations and other forms of voluntary income are recognised as income when receivable, except insofar as they are incapable of financial measurement.

Income from charitable activities comprises grants awarded for activities undertaken by the charity's project partners. Grants are credited to the Statement of Financial Activities in the year in which they are receivable unless a grant is subject to donor imposed conditions that specify the time period in which the expenditure of the resources can take place; in which case they are deferred.

2.3 Expenditure and basis of apportioning costs

Expenditure is accounted for on an accruals basis with the irrecoverable element of VAT included with the item to which it relates and has been classified under headings that aggregate all costs related to the category.

Charitable activities comprises all expenditure directly relating to the objectives of the charity.

Governance costs (included within Support costs) comprises all costs associated with constitutional and statutory requirements with which the charity must comply.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WHITEHAWK

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

2 Accounting Policies (continued)

2.4 Investments

Investments are included at fair value at the balance sheet date. Any gain or loss on revaluation is taken to the Statement of Financial Activities.

2.5 Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Computer equipment – 3 years straight line

Fixtures & fittings – 7 years straight line

Motor vehicles – 4 years straight line

2.6 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments. The trustees seek to use short term deposits to maximise the return on monies held at the bank and to manage cash flow.

2.8 Creditors and provisions

Creditors and provisions are recognised where the charity has present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

2.9 Fund Accounting

Unrestricted funds are to be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds are to be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2.10 Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees 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.

The trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements.

2.11 Cash flow statement

In accordance with Section 7 of FRS 102 the charity is claiming exemption from the requirement to prepare a cash flow statement on account of its size.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WHITEHAWK

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

3 Income from donations

	Unrestricted funds	Restricted funds	2024	2023
	£	£	£	£
Planned giving	62,259	-	62,259	49,180
Collections	278	-	278	230
Foodbank	-	213,180	213,180	173,303
Grants	68,600	-	68,600	35,737
Gift Aid tax reclaimed	19,550	-	19,550	15,098
Total income from donations	150,687	213,180	363,867	273,548

4 Income from other trading activities

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Church hall hire	90	-	90	365
Total income from other trading activities	90	-	90	365

5 Total expenditure

	Staff costs	Other costs	Total 2024	Total 2023
	£	£	£	£
Expenditure on charitable activities				
Ministries	213,281	128,290	341,571	293,462
Diocesan parish contribution	-	22,894	22,894	21,157
Mission giving	-	1,750	1,750	4,994
Church running expenses	-	25,225	25,225	23,972
Depreciation	-	12,633	12,633	14,153
Support costs	-	1,200	1,200	1,800
Buildings	-	4,092	4,092	-
Total charitable activities	213,281	196,284	409,565	361,131
Total Expenditure	213,281	196,284	409,565	361,131

Analysis of support costs (including Governance costs)

	Total 2024	Total 2023
	£	£
Governance costs:		
Independent examiner's fees	1,200	1,800
	1,200	1,800

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF WHITEHAWK
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

6 Comparative Funds – Statement of Financial Activities for the year ended 31 December 2023

	Unrestricted funds	Restricted funds	Total 2023
	£	£	£
<u>Income from:</u>			
Donations	93,495	180,053	273,548
Other trading activities	365	-	365
	<hr/>	<hr/>	<hr/>
Total income	93,860	180,053	273,913
	<hr/>	<hr/>	<hr/>
<u>Expenditure on:</u>			
Charitable activities	151,417	209,714	361,131
	<hr/>	<hr/>	<hr/>
Total expenditure	151,417	209,714	361,131
	<hr/>	<hr/>	<hr/>
Net gain on investments	2,088	-	2,088
	<hr/>	<hr/>	<hr/>
Net income/(expenditure)	(55,469)	(29,661)	(85,130)
	<hr/>	<hr/>	<hr/>
Transfers between funds	65,172	(65,172)	-
	<hr/>	<hr/>	<hr/>
Net movement in funds	9,703	(94,833)	(85,130)
	<hr/>	<hr/>	<hr/>
Fund balances brought forward at 1 January 2023	83,990	276,944	360,934
	<hr/>	<hr/>	<hr/>
Fund balances carried forward at 31 December 2023	93,693	182,111	275,804
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

7 Trustees

Rev James Roe received remuneration of £10,888 during the year (2023: £Nil).

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF WHITEHAWK
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

8 Employees

	2024	2023
	£	£
Wages and salaries	198,592	139,065
Social security costs	10,780	3,578
Other pension costs	3,909	2,477
	<u>213,281</u>	<u>145,120</u>

Average number

The average monthly number of employees during the year was as follows:

	2024	2023
	11	10
	<u>11</u>	<u>10</u>

No employees received emoluments in excess of £60,000 in 2024 or 2023.

The key management personnel of the charity comprise of trustees.

The total employee benefits of the key management personnel of the charity were £10,888 (2023: £nil).

9 Taxation

As a charity, The Parochial Church Council of the Ecclesiastical Parish of Whitehawk is exempt from tax on income and gains to the extent that these are applied to its charitable objects.

10 Tangible fixed assets

	Motor Vehicle	Computer Equipment	Fixtures & Fittings	Total
	£	£	£	£
Cost				
As at 1 January 2024	6,950	31,401	90,434	128,785
As at 31 December 2024	6,950	31,401	90,434	128,785
Depreciation				
As at 1 January 2024	5,317	29,274	56,713	91,304
Charge for year	1,633	910	10,090	12,633
As at 31 December 2024	6,950	30,184	66,803	103,937
Net book value				
As at 31 December 2024	-	1,217	23,631	24,848
As at 31 December 2023	1,633	2,127	33,721	37,481

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

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

11 Debtors	2024	2023
	£	£
Other debtors	13,037	4,745
Prepayments and accrued income	-	11,036
	<u>13,037</u>	<u>15,781</u>

12 Creditors: amounts falling due within one year	2024	2023
	£	£
Trade creditors	12,333	6,245
Accruals and deferred income	1,139	1,800
Other creditors	-	625
	<u>13,472</u>	<u>8,670</u>

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held for specific purposes:

	Movement in funds				Balance at 31 December 2024 £
	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Transfer £	
Foodbank	182,111	213,180	(239,571)	-	155,720
	<u>182,111</u>	<u>213,180</u>	<u>(239,571)</u>	<u>-</u>	<u>155,720</u>

Foodbank – Monies restricted for use in the provision of the Foodbank service.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF WHITEHAWK
NOTES TO THE ACCOUNTS (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2024

14 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fund balances at 31 December 2024 are represented by:			
Fixed assets	21,367	3,481	24,848
Current assets	66,518	152,239	218,820
Creditors: amounts falling due within one year	(13,472)	-	(13,472)
	<u>74,476</u>	<u>155,720</u>	<u>230,196</u>
	<u><u>74,476</u></u>	<u><u>155,720</u></u>	<u><u>230,196</u></u>
	Unrestricted funds	Restricted funds	Total
	£	£	£
Fund balances at 31 December 2023 are represented by:			
Fixed assets	31,288	6,193	37,481
Current assets	71,075	175,918	246,993
Creditors: amounts falling due within one year	(8,670)	-	(8,670)
	<u>93,693</u>	<u>182,111</u>	<u>275,804</u>
	<u><u>93,693</u></u>	<u><u>182,111</u></u>	<u><u>275,804</u></u>

15 Ultimate controlling party

The charity was under the control of the Trustees during the period under review.

Document Activity Report

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WHITEHAWK

England & Wales - Charity number 1175527

Accounts

Charity Registration No. 1175527



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

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

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

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Revd. Benedict Atkins
Luke Atkins
Dr Audrey Gupta
Revd. Daniel Millest
Margaret Morling
Les Taylor
Joseph Walker

Charity number

1175527

Registered office and Principal Address

St. Cuthman's Church
Whitehawk Way
Brighton
BN2 5HE

Independent Examiner

TC Group
The Courtyard
Shoreham Road
Upper Beeding
Steyning
West Sussex
BN44 3TN

Bankers

National Westminster Bank Plc
Chatham RCSC
Western Avenue
Waterside Court
Chatham Maritime
ME4 4RT

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF WHITEHAWK
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Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the accounts	8

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WHITEHAWK TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their report and accounts for the year ended 31 December 2023.

The accounts comply with the Charities Act 2011, the charity's Trust Deed 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 (FRS102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational Structure

The church is a charitable trust registered in the UK with The Charity Commission of England and Wales (registered number 1175527).

St Cuthman's Parochial Church Council (PCC) has the responsibility of coordinating with the priest in charge in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The PCC members who served during the year were:

Retained

Daniel Millest
Leslie Taylor
Rev Benedict Atkins
Luke Atkins
Margaret Morling

Added

Audrey Gupta (1st June 2023)
Joseph Walker (1st June 2023)

Resigned

Jenny Chippendale (1st January 2024)
Rev Richard Merrick (1st January 2024)
Susie Kennedy (1st January 2024)

PCC Member Training

All staff, volunteers and PCC members undergo a formal recruiting and selection process, followed by an induction period that includes any training considered necessary to effectively perform their role. Senior Management of the church consists of clergy, whose pay is set via a stipend, the level of which is set by the diocese.

Risk Management

The church's operations are wholly reliant upon the members of the congregation continuing to give money and time to support the church staffing and activities. Should this funding cease the church would be unable to continue to support all its current activities and staffing levels. This risk is managed on behalf of the church by the finance committee. This committee meets regularly and reviews the management accounts of the church and considers what activities and staffing the church can commit to and agrees the necessary remedial actions to ensure the church is able to continue its operations. The preparation of the management accounts is overseen by the treasurer of the church. The church aims to hold a reserve of three months salaries to ensure it can meet its staffing commitments.

Grant Making

The charity pays grants in the form of mission giving. The level of mission giving is set at the start of each financial year by the PCC members and is based on the charity's projected income and asset levels.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WHITEHAWK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Volunteers

The church benefit from the dedicated work of a great number of volunteers. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

OUR PURPOSE AND ACTIVITIES

In 2014, a small team of people moved across from St Peter's church in Brighton to expand the work at St Cuthman's on the Whitehawk estate. St Cuthman's seeks to be a vibrant, welcoming community hub, offering a range of programmes, which support the needs of individuals of all beliefs and backgrounds and empower them to make long-term changes in their lives.

In the wider Christian context, we aim to play our part in the re-evangelisation of the nation, the revitalisation of the church and the transformation of society. We do this on the Whitehawk estate by helping meet the practical, social and spiritual needs of our community here.

In all we do, we rely on volunteers from within the church and across the community. This greatly expands our impact and reach across the estate and also helps build and foster relationships within Whitehawk.

ACHIEVEMENTS AND PERFORMANCE

Whitehawk Foodbank

After the rapid growth of the Foodbank since 2015 and acceleration through the pandemic, in 2022 we were able to increase the benefit of this to the parish by expanding beyond first-contact crisis need for food and into wider care, support and political engagement.

Through growing the Thursday Community Cafe, and doing befriending work in-person in the midst of that, we have worked to shift the power dynamic of service provider / service user towards greater equity and dignity. We have a large number of volunteers and staff involved in this work with hundreds of primary beneficiaries each week. A number of foodbank community members continue to come to Sunday services, asking for and receiving prayer, and being supported more broadly than just with food parcels. The Foodbank is part of Trussell's 'Pathfinder' Programme receiving increased investment to pilot new approaches to ending food poverty.

Children and Families

Our Children and Families work has grown through the initiation of Rascals, a babies and toddlers group. Run by an 'enabling' staff member who has grown and led a volunteer team, the Rascals community has seen continual growth in community. It has provided holistic benefit (social, spiritual, practical, mental) to over 60 adults and 40 children, with a regular weekly community attendance of around 20. It also linked in with other church communities areas for neighbourhood outreach e.g. hosting a craft table at Easter Festival.

Youth

Through 2023 our youth work developed into discipleship spaces and increased young people's connection with Jesus and the church through consistent youth spaces and invitational events such as Friday nights at St Peter's, Youth Weekend Away and Focus.

Mission Giving

Aside from volunteering and community activities, each month St Cuthman's donates a part of our regular income to worthy causes both local and wider afield.

Groups

We continued to encourage and facilitate community members to meet together in small groups of 4-10 for meaningful relationship and encouragement in their faith.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WHITEHAWK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Neighbourhood Events

We ran seasonal events such as Bright Party, Summer BBQs, Christmas Carols in the Courtyard, Easter egg hunt to create meaningful social space in our neighbourhood for neighbours to come together and experience something of the Kingdom of God, with invitations to further relationship with the Church and God. We had between 100 - 400 at each of these events and they have served to increase our relationships with others in the neighbourhood, as well as to enable many in the church to contribute time, energy and money to our congregational mission for the sake of Whitehawk.

Alpha

We continued to run Alpha, both in our own building and also having a table down at the Alpha run at St Peter's Church. This resulted in more friendships grown and people growing in their faith, including coming forward for baptism.

Leadership Development

In 2023 we continued an intentional process of developing leaders within the congregation for various parts of our mission and community life together through termly and monthly rhythm of discipleship in community. We have over 20 non-ordained adults part of the termly 'leadership community'.

Volunteer Team

We have a large number of volunteers involved. At the end of year 'thank you' dinner we had over 50 present. In 2023 we have worked on our investment in those volunteers — up-skilling, team care, team experience.

PUBLIC BENEFIT

In shaping our objectives and planning our activities for the year, the trustees have given consideration to the duties set out in section 17(5) of the Charities Act 2011 to have due regard to public benefit and to the Charity Commission Guidance on public benefit. In particular, the trustees have considered how the planned activities will contribute to overall aims and objectives that they have set.

FINANCIAL REVIEW

The total costs this year were £366,106 (2022: £258,731) with income of £273,913 (2022: £256,627) and a net gain on investments of £2,088 (2022: loss of £3,458), giving a deficit of £90,105 (2022: £5,562).

At 31 December 2023 the charity had total reserves of £270,829 (2022: £360,934), made up of unrestricted funds of £88,718 (2022: £83,990) and restricted funds of £182,111 (2022: £276,944).

Reserves Policy

The Trustees have an unrestricted free reserve target of approximately 3 months of salaries. The unrestricted free reserves at the end of December 2023 were within the target. At the year end, free reserves totalled £51,237 (2022: £6,170).

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

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Trustees' responsibilities in relation to the accounts

The trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that year.

In preparing these accounts, the trustees 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; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the board on 20/6/2024

On behalf of the board of trustees

Les Taylor
Trustee



L. Taylor
Treasurer

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

**TO THE TRUSTEES OF THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF WHITEHAWK**

I report to the charity trustees on my examination of the accounts of the above charity for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 accounts to be reached.



Mark Cummins FCCA FCIE

On behalf of TC Group

Office: Steyning, West Sussex

Dated: 20 June 2024

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

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

		Unrestricted funds	Restricted funds	2023	2022
	Note	£	£	£	£
Income from:					
Donations	3	93,495	180,053	273,548	256,627
Other trading activities	4	365	-	365	-
Total income		<u>93,860</u>	<u>180,053</u>	<u>273,913</u>	<u>256,627</u>
Expenditure on:					
Charitable activities		151,417	209,714	361,131	258,731
Total expenditure	5	<u>151,417</u>	<u>209,714</u>	<u>361,131</u>	<u>258,731</u>
Net gain/(loss) on investments	11	2,088	-	2,088	(3,458)
Net income/(expenditure)		<u>(55,469)</u>	<u>(29,661)</u>	<u>(85,130)</u>	<u>(5,562)</u>
Transfers between funds	14	65,172	(65,172)	-	-
Net movement in funds		<u>9,703</u>	<u>(94,833)</u>	<u>(85,130)</u>	<u>(5,562)</u>
Reconciliation of funds					
Total funds brought forward		83,990	276,944	360,934	366,496
Total funds carried forward	15	<u><u>93,693</u></u>	<u><u>182,111</u></u>	<u><u>275,804</u></u>	<u><u>360,934</u></u>

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

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

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible fixed assets	10	37,481		43,520	
Investments	11	-		34,300	
			37,481		77,820
Current assets					
Debtors	12	15,781		2,362	
Cash at bank and in hand		231,212		290,880	
		246,993		293,242	
Creditors: amounts falling due within one year	13	(8,670)		(10,128)	
Net current assets			238,323		283,114
Net assets			275,804		360,934
The funds of the charity:					
Restricted funds	14	182,111		276,944	
Unrestricted funds	15	93,693		83,990	
			275,804		360,934

The accounts were approved by the Board of Trustees on


.....
Les Taylor
Trustee

L. Taylor
Treasurer
20/6/2024

Charity Number: 1175527

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WHITEHAWK

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 **Legal status of charitable company**

The Parochial Church Council of the Ecclesiastical Parish of Whitehawk is a charity. The charity's registered number and office address can be found on the Legal and Administrative Information page.

2 **Accounting policies**

2.1 **Basis of preparation**

The Parochial Church Council of the Ecclesiastical Parish of Whitehawk meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future.

There are no material uncertainties about The Parochial Church Council of the Ecclesiastical Parish of Whitehawk's ability to continue as a going concern.

The 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) (effective 1 January 2019) and in accordance with Church Accounting Regulations 2006.

2.2 **Income**

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income, it is probable the income will be received and the amount can be quantified with reasonable accuracy.

Donations and other forms of voluntary income are recognised as income when receivable, except insofar as they are incapable of financial measurement.

Income from charitable activities comprises grants awarded for activities undertaken by the charity's project partners. Grants are credited to the Statement of Financial Activities in the year in which they are receivable unless a grant is subject to donor imposed conditions that specify the time period in which the expenditure of the resources can take place; in which case they are deferred.

2.3 **Expenditure and basis of apportioning costs**

Expenditure is accounted for on an accruals basis with the irrecoverable element of VAT included with the item to which it relates and has been classified under headings that aggregate all costs related to the category.

Charitable activities comprises all expenditure directly relating to the objectives of the charity.

Governance costs (included within Support costs) comprises all costs associated with constitutional and statutory requirements with which the charity must comply.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WHITEHAWK

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

2 Accounting Policies (continued)

2.4 Investments

Investments are included at fair value at the balance sheet date. Any gain or loss on revaluation is taken to the Statement of Financial Activities.

2.5 Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Computer equipment – 3 years straight line

Fixtures & fittings – 7 years straight line

Motor vehicles – 4 years straight line

2.6 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments. The trustees seek to use short term deposits to maximise the return on monies held at the bank and to manage cash flow.

2.8 Creditors and provisions

Creditors and provisions are recognised where the charity has present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

2.9 Fund Accounting

Unrestricted funds are to be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds are to be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2.10 Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees 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.

The trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements.

2.11 Cash flow statement

In accordance with Section 7 of FRS 102 the charity is claiming exemption from the requirement to prepare a cash flow statement on account of its size.

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

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

3 Income from donations

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Planned giving	49,180	-	49,180	46,280
Collections	230	-	230	887
Foodbank	-	173,303	173,303	158,979
Grants	28,987	6,750	35,737	40,759
Gift Aid tax reclaimed	15,098	-	15,098	9,722
	<hr/>	<hr/>	<hr/>	<hr/>
Total income from donations	93,495	180,053	273,548	256,627
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

4 Income from other trading activities

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Church hall hire	365	-	365	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total income from other trading activities	365	-	365	-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

5 Total expenditure

	Staff costs	Other costs	Total 2023	Total 2022
	£	£	£	£
Expenditure on charitable activities				
Ministries	145,120	148,342	293,462	192,048
Diocesan parish contribution	-	22,750	22,750	21,157
Mission giving	-	4,994	4,994	6,371
Church running expenses	-	23,972	23,972	24,929
Depreciation	-	14,153	14,153	13,266
Support costs	-	1,800	1,800	960
	<hr/>	<hr/>	<hr/>	<hr/>
Total charitable activities	145,120	216,011	361,131	258,731
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditure	145,120	216,011	361,131	258,731
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Analysis of support costs (including Governance costs)

	Total 2023	Total 2022
	£	£
Governance costs:		
Independent examiner's fees	1,800	960
	<hr/>	<hr/>
	1,800	960
	<hr/> <hr/>	<hr/> <hr/>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF WHITEHAWK
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

6 Comparative Funds – Statement of Financial Activities for the year ended 31 December 2022

	Unrestricted funds £	Restricted funds £	Total 2022 £
<u>Income from:</u>			
Donations	76,075	180,552	256,627
Other trading activities	-	-	-
Total income	76,075	180,552	256,627
<u>Expenditure on:</u>			
Charitable activities	133,717	125,014	258,731
Total expenditure	133,717	125,014	258,731
Net loss on investments	(3,458)	-	(3,458)
Net income/(expenditure)	(61,100)	55,538	(5,562)
Transfers between funds	-	-	-
Net movement in funds	(61,100)	55,538	(5,562)
Fund balances brought forward at 1 January 2022	145,090	221,406	366,496
Fund balances carried forward at 31 December 2022	83,990	276,944	360,934

7 Trustees

No members of the PCC received any reimbursements for expenses or remuneration during the year (2022: £Nil).

8 Employees

Total staff costs in the year were £150,095 (2022: £104,007) and the average number of persons employed during the year was 10 (2022: 9). No employee received remuneration greater than £60,000 in this or the prior year.

9 Taxation

As a charity, The Parochial Church Council of the Ecclesiastical Parish of Whitehawk is exempt from tax on income and gains to the extent that these are applied to its charitable objects.

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

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

10 Tangible fixed assets

	Motor Vehicle £	Computer Equipment £	Fixtures & Fittings £	Total £
Cost				
As at 1 January 2023	6,950	29,384	85,051	121,385
Additions	-	2,731	5,383	8,114
Disposals	-	(714)	-	(714)
As at 31 December 2023	6,950	31,401	90,434	128,785
Depreciation				
As at 1 January 2023	3,580	29,384	44,901	77,865
Charge for year	1,737	604	11,812	14,153
Eliminated on disposal	-	(714)	-	(714)
As at 31 December 2023	5,317	29,274	56,713	91,304
Net book value				
As at 31 December 2023	1,633	2,127	33,721	37,481
As at 31 December 2022	3,370	-	40,150	43,520

11 Investments

	Total £
Fair value at 1 January 2023	34,300
Disposal of investments	(34,300)
Fair value at 31 December 2023	-

During the year, all of the investments were sold, sale proceeds were £36,388.

The total investment gain of £2,088 (2022: loss of £3,458) shown in the Statement of Financial Activities is represented by a realised gain of £2,088 (2022: unrealised loss of £3,458).

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

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

12 Debtors	2023	2022
	£	£
Other debtors	4,745	1,858
Prepayments and accrued income	11,036	504
	15,781	2,362

13 Creditors: amounts falling due within one year	2023	2022
	£	£
Trade creditors	6,245	9,168
Accruals and deferred income	1,800	960
Other creditors	625	-
	8,670	10,128

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held for specific purposes:

	Movement in funds				Balance at
	Balance at	Incoming	Resources	Transfer	31
	1 January	resources	expended		December
	2023				2023
	£	£	£	£	£
Foodbank	211,772	178,303	(207,964)	-	182,111
Pastor salary costs	-	1,750	(1,750)	-	-
Building expansion	65,172	-	-	(65,172)	-
	276,944	180,053	(209,714)	(65,172)	182,111

Foodbank – Monies restricted for use in the provision of the Foodbank service.

Pastor salary costs – Monies restricted for use in the provision of the Pastor's salary.

Building expansion – Monies were restricted for the expansion and development of the Church building.
This year, the trustees became aware that the fund should be unrestricted so it was transferred to the unrestricted fund.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF WHITEHAWK
NOTES TO THE ACCOUNTS (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2023

15 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fund balances at 31 December 2023 are represented by:			
Fixed assets	31,288	6,193	37,481
Current assets	71,075	175,918	242,018
Creditors: amounts falling due within one year	(8,670)	-	(8,670)
	<u>93,693</u>	<u>182,111</u>	<u>270,829</u>
	Unrestricted funds	Restricted funds	Total
	£	£	£
Fund balances at 31 December 2022 are represented by:			
Fixed assets	74,450	3,370	77,820
Current assets	19,668	273,574	293,242
Creditors: amounts falling due within one year	(10,128)	-	(10,128)
	<u>83,990</u>	<u>276,944</u>	<u>360,934</u>

16 Ultimate controlling party

The charity was under the control of the Trustees during the period under review.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WHITEHAWK

England & Wales - Charity number 1175527

Accounts

Charity Registration No. 1175527



ST CUTHMAN'S
WHITEHAWK

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

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

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

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Luke Atkins
Jenny Chippendale
Revd. Benedict Atkins
Susie Kennedy
Richard Merrick
Margaret Morling
Les Taylor

Charity number

1175527

Registered office and Principal Address

St. Cuthman's Church
Whitehawk Way
Brighton
BN2 5HE

Independent Examiner

TC Group
The Courtyard
Shoreham Road
Upper Beeding
Steyning
West Sussex
BN44 3TN

Bankers

National Westminster Bank Plc
250 Bishopsgate
London
EC2M 4AA

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

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report and accounts for the year ended 31 December 2022.

The accounts comply with the Charities Act 2011, the charity's Trust Deed 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 (FRS102) (effective 1 January 2015).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational Structure

The church is a charitable trust registered in the UK with The Charity Commission of England and Wales (registered number 1175527).

St Cuthman's Parochial Church Council (PCC) has the responsibility of coordinating with the priest in charge, the Reverend Archie Coates, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The PCC members who served during the year were:

Retained

Leslie Taylor
Rev Benedict Atkins
Luke Atkins
Rev Richard Merrick
Susie Kennedy
Margaret Morling
Jenny Chippendale

Resigned

Rev Richard Coates (Resigned 1st September 2022)
Lewis Smith (Resigned 15th May 2022)
Rachel Claydon (Resigned 4th June 2022)
Adam Duggan (Resigned 15th May 2022)
Carley Reid (Resigned 31st December 2021)
Edward Stoker (Resigned 15th October 2022)

PCC Member Training

All staff, volunteers and PCC members undergo a formal recruiting and selection process, followed by an induction period that includes any training considered necessary to effectively perform their role. Senior Management of the church consists of clergy, whose pay is set via a stipend, the level of which is set by the diocese.

Risk Management

The church's operations are wholly reliant upon the members of the congregation continuing to give money and time to support the church staffing and activities. Should this funding cease the church would be unable to continue to support all its current activities and staffing levels. This risk is managed on behalf of the church by the finance committee. This committee meets regularly and reviews the management accounts of the church and considers what activities and staffing the church can commit to and agrees the necessary remedial actions to ensure the church is able to continue its operations. The preparation of the management accounts is overseen by the treasurer of the church. The church aims to hold a reserve of three months salaries to ensure it can meet its staffing commitments.

Grant Making

The charity pays grants in the form of mission giving. The level of mission giving is set at the start of each financial year by the PCC members and is based on the charity's projected income and asset levels.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WHITEHAWK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Volunteers

The church benefit from the dedicated work of a great number of volunteers. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

OUR PURPOSE AND ACTIVITIES

In 2014, a small team of people moved across from St Peter's church in Brighton to expand the work at St Cuthman's on the Whitehawk estate. St Cuthman's seeks to be a vibrant, welcoming community hub, offering a range of programmes, which support the needs of individuals of all beliefs and backgrounds and empower them to make long-term changes in their lives.

In the wider Christian context, we aim to play our part in the re-evangelisation of the nation, the revitalisation of the church and the transformation of society. We do this on the Whitehawk estate by helping meet the practical, social and spiritual needs of our community here.

In all we do, we rely on volunteers from within the church and across the community. This greatly expands our impact and reach across the estate and also helps build and foster relationships within Whitehawk.

ACHIEVEMENTS AND PERFORMANCE

Whitehawk Foodbank

After the rapid growth of the Foodbank since 2015 and acceleration through the pandemic, in 2022 we were able to increase the benefit of this to the parish by expanding beyond first-contact crisis need for food and into wider care, support and political engagement.

Through growing the Thursday Community Cafe, and doing befriending work in-person in the midst of that, we have worked to shift the power dynamic of service provider / service user towards greater equity and dignity. We have a large number of volunteers and staff involved in this work with hundreds of primary beneficiaries each week. A number of foodbank community members continue to come to Sunday services, asking for and receiving prayer, and being supported more broadly than just with food parcels. The Foodbank is still one of the biggest in the UK outside of London, and has a hugely positive effect in Whitehawk and with our partners.

Children and Families

Our Children and Families work has grown through the initiation of Rascals, a babies and toddlers group. Run by an 'enabling' staff member who has grown and led a volunteer team, the Rascals community has seen continual growth through 2022. It has provided holistic benefit (social, spiritual, practical, mental) to over 60 adults and 40 children, with a regular weekly community attendance of between 30-40. The aim for 2023 is to build on this community by linking it with other St Cuthman's communities (e.g. Sunday, Alpha, Youth, Neighbourhood events) to further the aims of the church for the benefit of Whitehawk.

Youth

Through 2022 our staff-led youth work continued to grow and evolve through weekly cafe and community group involving a safe space for fun, conversation and a meal around a table. We routinely saw around 90-100 young people come in to the cafe each week. We took smaller groups away for church youth events such as May Camp, Focus and Youth Weekend Away, which provided an extra space for growth in relationship with those young people, both their relationship with one another and their relationships with God.

Mission Giving

Aside from volunteering and community activities, each month St Cuthman's donates a part of our regular income to worthy causes both local and wider afield. In 2021-2022 this included to various projects we have trusted connections with in the areas of drug rehabilitation and detoxing; overseas conflict-recovery in Syria and more.

Groups

We continued to encourage and facilitate community members to meet together in small groups of 4-10 for meaningful relationship and encouragement in their faith.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WHITEHAWK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Neighbourhood Events

We ran seasonal events such as Bright Party, Summer BBQs, Christmas Bonanza, Easter egg hunt to create meaningful social space in our neighbourhood for neighbours to come together and experience something of the Kingdom of God, with invitations to further relationship with the Church and God. We had between 100-400 at each of these events and they have served to increase our relationships with others in the neighbourhood, as well as to enable many in the church to contribute time, energy and money to our congregational mission for the sake of Whitehawk.

Alpha

We continued to run Alpha, both in our own building and also having a table down at the Alpha run at St Peter's Church. This resulted in more friendships grown and people growing in their faith, including coming forward for baptism.

Leadership Development

In 2022 we began an intentional process of developing leaders within the congregation for various parts of our mission and community life together through termly and monthly rhythm of discipleship in community. We have 20 non-ordained adults part of the termly 'leadership community' and 8 on a monthly 'discipleship pathway'.

PUBLIC BENEFIT

In shaping our objectives and planning our activities for the year, the trustees have given consideration to the duties set out in section 17(5) of the Charities Act 2011 to have due regard to public benefit and to the Charity Commission Guidance on public benefit. In particular, the trustees have considered how the planned activities will contribute to overall aims and objectives that they have set.

FINANCIAL REVIEW

The total costs this year were £258,731 (2021: £241,627) with the income of £256,627 (2021: £284,433), giving a deficit of £5,562 (2021: surplus of £42,806).

At 31 December 2022 the charity had total reserves of £360,934 (2021: £366,496), made up of unrestricted funds of £83,990 (2021: £145,090), restricted funds of £276,944 (2021: £221,406).

Reserves Policy

The Trustees have an unrestricted free reserve target of approximately 3 months of salaries. The unrestricted free reserves at the end of December 2022 were within the target.

Trustees' responsibilities in relation to the accounts

The trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that year.

In preparing these accounts, the trustees 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; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the board on

24 July 2023

On behalf of the board of trustees

Les Taylor
Trustee



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

**TO THE TRUSTEES OF THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF WHITEHAWK**

I report to the charity trustees on my examination of the accounts of the above charity for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.


Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 accounts to be reached.



Mark Cummins FCCA FCIE

On behalf of TC Group

Office: Steyning, West Sussex

Dated: 25 July 2023

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

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

		Unrestricted funds	Restricted funds	2022	2021
	Note	£	£	£	£
Income from:					
Donations	3	76,075	180,552	256,627	278,370
Other trading activities	4	-	-	-	450
Total income		76,075	180,552	256,627	278,820
Expenditure on:					
Charitable activities		133,717	125,014	258,731	241,627
Total expenditure	5	133,717	125,014	258,731	241,627
Net gain/(loss) on investments	11	(3,458)	-	(3,458)	5,613
Net income/(expenditure)		(61,100)	55,538	(5,562)	42,806
Transfers between funds	14	-	-	-	-
Net movement in funds		(61,100)	55,538	(5,562)	42,806
Reconciliation of funds					
Total funds brought forward		145,090	221,406	366,496	323,690
Total funds carried forward		83,990	276,944	360,934	366,496

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

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF WHITEHAWK
BALANCE SHEET**

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible fixed assets	10	43,520		53,270	
Investments	11	34,300		37,758	
			77,820		91,028
Current assets					
Debtors	12	2,362		11,159	
Cash at bank and in hand		290,880		270,233	
		293,242		281,392	
Creditors: amounts falling due within one year	13	(10,128)		(5,924)	
Net current assets			283,114		275,468
Net assets			360,934		366,496
The funds of the charity:					
Restricted funds	14	276,944		221,406	
Unrestricted funds	15	83,990		145,090	
			360,934		366,496

The accounts were approved by the Board on 24 July 2023

.....
Les Taylor
Trustee



THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WHITEHAWK

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Legal status of charitable company

The Parochial Church Council of the Ecclesiastical Parish of Whitehawk is a charity. The charity's registered number and office address can be found on the Legal and Administrative Information page.

2 Accounting policies

2.1 Basis of preparation

The Parochial Church Council of the Ecclesiastical Parish of Whitehawk meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future.

There are no material uncertainties about The Parochial Church Council of the Ecclesiastical Parish of Whitehawk's ability to continue as a going concern.

The 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) (effective 1 January 2015) and in accordance with Church Accounting Regulations 2006.

2.2 Income

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income, it is probable the income will be received and the amount can be quantified with reasonable accuracy.

Donations and other forms of voluntary income are recognised as income when receivable, except insofar as they are incapable of financial measurement.

Income from charitable activities comprises grants awarded for activities undertaken by the charity's project partners. Grants are credited to the Statement of Financial Activities in the year in which they are receivable unless a grant is subject to donor imposed conditions that specify the time period in which the expenditure of the resources can take place; in which case they are deferred.

2.3 Expenditure and basis of apportioning costs

Expenditure is accounted for on an accruals basis with the irrecoverable element of VAT included with the item to which it relates and has been classified under headings that aggregate all costs related to the category.

Charitable activities comprises all expenditure directly relating to the objectives of the charity.

Governance costs (included within Support costs) comprises all costs associated with constitutional and statutory requirements with which the charity must comply.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WHITEHAWK

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

2 Accounting Policies (continued)

2.4 Investments

Investments are included at fair value at the balance sheet date. Any gain or loss on revaluation is taken to the Statement of Financial Activities.

2.5 Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Computer equipment – 3 years straight line

Fixtures & fittings – 7 years straight line

Motor vehicles – 4 years straight line

2.6 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments. The trustees seek to use short term deposits to maximise the return on monies held at the bank and to manage cash flow.

2.8 Creditors and provisions

Creditors and provisions are recognised where the charity has present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

2.9 Fund Accounting

Unrestricted funds are to be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds are to be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2.10 Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees 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.

The trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements.

2.11 Cash flow statement

In accordance with Section 7 of FRS 102 the charity is claiming exemption from the requirement to prepare a cash flow statement on account of its size.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WHITEHAWK

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

3 Income from donations

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
Planned giving	46,280	-	46,280	84,458
Collections	887	-	887	6,769
Foodbank	-	158,979	158,979	137,155
Grants	19,186	21,573	40,759	30,912
Gift Aid tax reclaimed	9,722	-	9,722	19,076
Total income from donations	76,075	180,552	256,627	278,370

4 Income from other trading activities

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
Church hall hire	-	-	-	450
Total income from other trading activities	-	-	-	450

5 Total expenditure

	Staff costs	Other costs	Total 2022	Total 2021
	£	£	£	£
Expenditure on charitable activities				
Ministries	104,007	88,041	192,048	170,153
Diocesan parish contribution	-	21,157	21,157	25,208
Mission giving	-	6,371	6,371	5,710
Church running expenses	-	24,929	24,929	26,350
Depreciation	-	13,266	13,266	13,246
Support costs	-	960	960	960
Total charitable activities	104,007	154,724	258,731	241,627
Total Expenditure	104,007	154,724	258,731	241,627

Analysis of support costs (including Governance costs)

	Total 2022	Total 2021
	£	£
Governance costs:		
Independent examiner's fees	960	960
	960	960

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF WHITEHAWK
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

6 Comparative Funds – Statement of Financial Activities for the year ended 31 December 2021

	Unrestricted funds	Restricted funds	Total 2021
	£	£	£
<u>Income from:</u>			
Donations	125,415	152,955	278,370
Other trading activities	450	-	450
	<hr/>	<hr/>	<hr/>
Total income	125,865	152,955	278,820
	<hr/>	<hr/>	<hr/>
<u>Expenditure on:</u>			
Charitable activities	121,637	119,990	241,627
	<hr/>	<hr/>	<hr/>
Total expenditure	121,637	119,990	241,627
	<hr/>	<hr/>	<hr/>
Net gains on investments	5,613	-	5,613
	<hr/>	<hr/>	<hr/>
Net income/(expenditure)	9,841	32,965	42,806
	<hr/>	<hr/>	<hr/>
Transfers between funds	(53)	53	-
	<hr/>	<hr/>	<hr/>
Net movement in funds	9,788	33,018	42,806
	<hr/>	<hr/>	<hr/>
Fund balances brought forward at 1 January 2021	135,302	188,388	323,690
	<hr/>	<hr/>	<hr/>
Fund balances carried forward at 31 December 2021	145,090	221,406	366,496
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

7 Trustees

No members of the PCC received any reimbursements for expenses or remuneration during the year (2021 £Nil).

8 Employees

Since May 2020 the charity has operated its own payroll function. Total staff costs in the year were £104,007 (2021: £84,450).

9 Taxation

As a charity, The Parochial Church Council of the Ecclesiastical Parish of Whitehawk is exempt from tax on income and gains to the extent that these are applied to its charitable objects.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF WHITEHAWK
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

10 Tangible fixed assets

	Motor Vehicle £	Computer Equipment £	Fixtures & Fittings £	Total £
Cost				
As at 1 January 2022	6,950	29,384	81,535	117,869
Additions	-	-	3,516	3,516
As at 31 December 2022	6,950	29,384	85,051	121,385
Depreciation				
As at 1 January 2022	1,883	29,384	33,332	64,599
Charge for year	1,697	-	11,569	13,266
As at 31 December 2022	3,580	29,384	44,901	77,865
Net book value				
As at 1 January 2022	5,067	-	48,203	53,270
As at 31 December 2022	3,370	-	40,150	43,520

11 Investments

	Total £
Fair value at 1 January 2022	37,758
Change in fair value	(3,458)
Fair value at 31 December 2022	34,300

The total investment loss of £3,458 (2021: gain of £5,613) shown in the Statement of Financial Activities is represented by an unrealised loss of £3,458 (2021: gain of £5,613).

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

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

12 Debtors	2022	2021
	£	£
Trade debtors	-	4,500
Other debtors	1,858	4,065
Prepayments and accrued income	504	2,594
	<u>2,362</u>	<u>11,159</u>

13 Creditors: amounts falling due within one year	2022	2021
	£	£
Trade creditors	9,168	2,476
Accruals and deferred income	960	960
Other creditors	-	2,488
	<u>10,128</u>	<u>5,924</u>

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held for specific purposes:

	Movement in funds				Balance at
	Balance at	Incoming	Resources	Transfer	31
	1 January	resources	expended		December
	2022	£	£	£	2022
	£				£
Foodbank	147,800	163,979	(100,007)	-	211,772
Pastor salary costs	-	16,573	(16,573)	-	-
Building expansion	73,606	-	(8,434)	-	65,172
	<u>221,406</u>	<u>180,552</u>	<u>(125,014)</u>	<u>-</u>	<u>276,944</u>

Foodbank – Monies restricted for use in the provision of the Foodbank service.

Pastor salary costs – Monies restricted for use in the provision of the Pastor's salary.

Building expansion – Monies restricted for the expansion and development of the Church building.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF WHITEHAWK
NOTES TO THE ACCOUNTS (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2022

15 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fund balances at 31 December 2022 are represented by:			
Fixed assets	74,450	3,370	77,820
Current assets	19,668	273,574	293,242
Creditors: amounts falling due within one year	(10,128)	-	(10,128)
	<u>83,990</u>	<u>276,944</u>	<u>360,934</u>
	<u><u>83,990</u></u>	<u><u>276,944</u></u>	<u><u>360,934</u></u>
	Unrestricted funds	Restricted funds	Total
	£	£	£
Fund balances at 31 December 2021 are represented by:			
Fixed assets	85,961	5,067	91,028
Current assets	65,354	216,339	281,693
Creditors: amounts falling due within one year	(5,924)	-	(5,924)
	<u>145,090</u>	<u>221,406</u>	<u>366,496</u>
	<u><u>145,090</u></u>	<u><u>221,406</u></u>	<u><u>366,496</u></u>

16 Ultimate controlling party

The charity was under the control of the Trustees during the period under review.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WHITEHAWK

England & Wales - Charity number 1175527

Accounts

Charity Registration No. 1175527



ST CUTHMAN'S
WHITEHAWK

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

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

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

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Luke Atkins
Jenny Chippendale
Rachel Claydon
Revd. Archie Coates
Adam Duggan
Susie Kennedy
Richard Merrick
Margaret Morling
Carley Reid
Lewis Smith
Edward Stoker
Les Taylor

Charity number

1175527

Registered office and Principal Address

57 Crescent Drive North
Brighton
BN2 6SL

Independent Examiner

TC Group
The Courtyard
Shoreham Road
Upper Beeding
Steyning
West Sussex
BN44 3TN

Bankers

National Westminster Bank Plc
250 Bishopsgate
London
EC2M 4AA

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF WHITEHAWK
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Notes to the accounts	8

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WHITEHAWK

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their report and accounts for the year ended 31 December 2021.

The accounts comply with the Charities Act 2011, the charity's Trust Deed 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 (FRS102) (effective 1 January 2015).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational Structure

The church is a charitable trust registered in the UK with The Charity Commission of England and Wales (registered number 1175527).

St Cuthman's Parochial Church Council (PCC) has the responsibility of coordinating with the priest in charge, the Reverend Archie Coates, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The PCC members who served during the year were:

Retained

Rev Richard Coates
Rev Richard Merrick
Jenny Chippendale
Leslie Taylor
Susie Kennedy

Resigned

Mark Veldmeijer (Resigned 15th April 2021)
Rosie Stoker (Resigned 15th April 2021)
Jody Little (Resigned 15th April 2021)

Recruited

Rev Benedict Atkins (Appointed 1st September 2021)
Luke Atkins (Appointed 15th April 2021)
Lewis Smith (Appointed 15th April 2021)
Rachel Claydon (Appointed 15th April 2021)
Adam Duggan (Appointed 15th April 2021)
Carley Reid (Appointed 15th April 2021)
Margaret Morling (Appointed 15th April 2021)
Edward Stoker (Appointed 15th April 2021)

PCC Member Training

All staff, volunteers and PCC members undergo a formal recruiting and selection process, followed by an induction period that includes any training considered necessary to effectively perform their role. Senior Management of the church consists of clergy, whose pay is set via a stipend, the level of which is set by the diocese.

Risk Management

The church's operations are wholly reliant upon the members of the congregation continuing to give money and time to support the church staffing and activities. Should this funding cease the church would be unable to continue to support all its current activities and staffing levels. This risk is managed on behalf of the church by the finance committee. This committee meets regularly and reviews the management accounts of the church and considers what activities and staffing the church can commit to and agrees the necessary remedial actions to ensure the church is able to continue its operations. The preparation of the management accounts is overseen by the treasurer of the church. The church aims to hold a reserve of three months salaries to ensure it can meet its staffing commitments.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WHITEHAWK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Grant Making

The charity pays grants in the form of mission giving. The level of mission giving is set at the start of each financial year by the PCC members and is based on the charity's projected income and asset levels.

Volunteers

The church benefit from the dedicated work of a great number of volunteers. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

OUR PURPOSE AND ACTIVITIES

In 2014, a small team of people moved across from St Peter's church in Brighton to expand the work at St Cuthman's on the Whitehawk estate. St Cuthman's seeks to be a vibrant, welcoming community hub, offering a range of programmes, which support the needs of individuals of all beliefs and backgrounds and empower them to make long-term changes in their lives.

In the wider Christian context, we aim to play our part in the re-evangelisation of the nation, the revitalisation of the church and the transformation of society. We do this on the Whitehawk estate by helping meet the practical, social and spiritual needs of our community here.

In all we do, we rely on volunteers from within the church and across the community. This greatly expands our impact and reach across the estate and also helps build and foster relationships within Whitehawk.

ACHIEVEMENTS AND PERFORMANCE

Whitehawk Foodbank

As mentioned above, referrals to the Foodbank grew exponentially from March 2020 and the team had to adapt rapidly to this increased demand, whilst also ensuring government guidance was followed to deliver a safe service. This involved stock room venue changes and the befriending service moving to the phone. We also introduced home deliveries for those isolating.

As of December 2020, we had fed over 6,200 clients. In 2020 alone, we provided 30,018 meals, via 10,000 food parcels. We received 59,585 kg of food donations and gave out 73,989 kg of food. In the year that has followed up to December 2021, the statistics continue to grow in light of the cost of living and the cuts to universal credit.

The team have also continued to signpost to debt and other support services to help address the needs of many vulnerable clients via the Community Cafe social space that has grown out of Foodbank. The befriending phone service, where a brilliant team of staff and volunteers ring clients to take their food orders each week whilst also building a relationship of trust and respect, has delivered holistic and sustainable impact, with a number of clients coming to Sunday services, asking for and receiving prayer, and being supported more broadly than just with food parcels. The Foodbank is still one of the biggest in the UK outside of London, and has a hugely positive effect in Whitehawk and with our partners.

Children and Families

As lockdown rescinded we have scaled back up our in-person Children and Families work, while continuing to utilise the collaboration on media content forged over the pandemic with the other churches in Brighton, using pre-recorded videos from a number of leaders across the city as part of our in-person sessions. We also prepared to set up a babies and carer's group from January.

Youth

Our specialist youth work continued to adapt and scale according to the lockdown rules, we continue to serve the youth of the neighbourhood through group on a Sunday and a multi-faceted Youth provision on Wednesday afternoons. The relationships of safety, trust and positive regard built in this spaces leads into extra opportunities outside of Whitehawk in wider Brighton and residential trips approximately four times a year.

Mission Giving

Aside from volunteering and community activities, each month St Cuthman's donates a part of our regular income to worthy causes both local and wider afield. In 2020-2021 this included to various projects we have trusted connections with in the areas of drug rehabilitation and detoxing; overseas conflict-recovery in Syria and more.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WHITEHAWK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Groups

We continued to encourage and facilitate community members to meet together in small groups of 4-10 for meaningful relationship and encouragement in their faith.

Community Events

We navigated the easing of covid restrictions to provide a number of highly successful (in attendance and impact) events in the neighbourhood, utilising both our Church space and existing 'shared spaces' on the estate. All of these community events serve our purpose of making a positive contribution to the holistic wellbeing of the parish and its residents, while providing opportunities for anyone who wants to explore faith and join the Church community to do so.

PUBLIC BENEFIT

In shaping our objectives and planning our activities for the year, the trustees have given consideration to the duties set out in section 17(5) of the Charities Act 2011 to have due regard to public benefit and to the Charity Commission Guidance on public benefit. In particular, the trustees have considered how the planned activities will contribute to overall aims and objectives that they have set.

FINANCIAL REVIEW

We ended 2021 with a surplus, mostly due to savings in big ticket items such as Focus, services and other events. Given the overall economic and social climate, such a positive result is miraculous.

Here is a simple summary of the original 2021 budget and compared to the outlook for 2021:

Church	Budget	Actual
- Income	£140.5k incl £3k Focus	£ 157k
- Expenditure	£ 155.1k incl £8k Focus	£ 137k
- Result	(£ 14.6k)	£ 10k
Foodbank		
- Income	£120k	£ 137k
- Expenditure	£ 102k	£ 104k
- Result	£ 18k	£ 33k
TOTAL		
- Income	£ 296k	£ 279k
- Expenditure	£ 257k	£ 242k
- Result	£ 4k	£ 43k

Despite the positive result for the total year, the following trends are noteworthy.

Regular giving is lower than budgeted both for the church and for Foodbank. Towards the end of the year this trend was more noticeable than in the first half of the year.

Thanks to the wonderful work of Sara Marsden-King we received grants of £ 31k for St Cuthmans and £ 73k for the Foodbank. Obviously we are totally dependent on grants in order to run the Foodbank, but for the church we depend on grants as well in order to fulfil our mission in Whitehawk. Without grants we would need to reduce our staffing and also the scope of what we can do as a church to bless Whitehawk.

Balance sheet at 31st December 2021

The financial reports show a cumulative positive balance at the end of the year of £275k, including bank and accounting for debtors and creditors. This is split between St Cuthmans and Foodbank as follows:

St Cuthmans £112k of which £74k is restricted (building fund)

Foodbank £163k - all of which is restricted to Foodbank activities.

Note also that St Cuthmans has £38k in investments in the CBF fund..

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WHITEHAWK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Highlights

We were able to meet our commitment to our parish share of £25k. We continued our normal mission giving, blessing Samaras Aid, Crew Club

Conclusion

So as always the Lord is kind in providing for us, thank you Lord! In a year where so many charities and businesses went to the wall, we returned a surplus for the year, which is miraculous.

For 2022 the main things will be a critical look at income (regular giving and grants), salaries (our biggest expenditure) and the return of more normal services and events (which will increase our expenditures).

Reserves Policy

The Trustees have an unrestricted free reserve target of approximately 3 months of salaries. The unrestricted free reserves at the end of December 2021 were £145k for the church, within the target.

Trustees' responsibilities in relation to the accounts

The trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that year.

In preparing these accounts, the trustees 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; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the board on 27 May 2022

On behalf of the board of trustees



Les Taylor
Trustee

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

**TO THE TRUSTEES OF THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF WHITEHAWK**

I report to the charity trustees on my examination of the accounts of the above charity for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 accounts to be reached.

TC Group

Mark Cummins FCCA FCIE

On behalf of TC Group

Office: Steyning

Dated: 1 June 2022

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

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

		Unrestricted funds	Restricted funds	2021	2020
	Note	£	£	£	£
Income from:					
Donations	3	125,415	152,955	278,370	286,084
Other trading activities	4	450	-	450	1,418
Total income		125,865	152,955	278,820	287,502
Expenditure on:					
Charitable activities		121,637	119,990	241,627	211,172
Total expenditure	5	121,637	119,990	241,627	211,172
Net gains on investments	11	5,613	-	5,613	2,973
Net income/(expenditure)		9,841	32,965	42,806	79,303
Transfers between funds	14	(53)	53	-	-
Net movement in funds		9,788	33,018	42,806	79,303
Reconciliation of funds					
Total funds brought forward		135,302	188,388	323,690	244,387
Total funds carried forward		145,090	221,406	366,496	323,690

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

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF WHITEHAWK
BALANCE SHEET**

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible fixed assets	10	53,270		56,196	
Investments	11	37,758		32,145	
		<hr/>		<hr/>	
			91,028		88,341
Current assets					
Debtors	12	11,159		5,714	
Cash at bank and in hand		270,233		232,421	
		<hr/>		<hr/>	
		281,392		238,135	
Creditors: amounts falling due within one year					
	13	(5,924)		(2,786)	
		<hr/>		<hr/>	
Net current assets			275,468		235,349
			<hr/>		<hr/>
Net assets			366,496		323,690
			<hr/> <hr/>		<hr/> <hr/>
The funds of the charity:					
Restricted funds	14	221,406		188,388	
Unrestricted funds	15	145,090		135,302	
		<hr/>		<hr/>	
		366,496		323,690	
		<hr/> <hr/>		<hr/> <hr/>	

The accounts were approved by the Board on 27 May 2022



Les Taylor
Trustee

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WHITEHAWK

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1 **Legal status of charitable company**

The Parochial Church Council of the Ecclesiastical Parish of Whitehawk is a charity. The charity's registered number and office address can be found on the Legal and Administrative Information page.

2 **Accounting policies**

2.1 **Basis of preparation**

The Parochial Church Council of the Ecclesiastical Parish of Whitehawk meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. This includes taking into account any known impacts of the COVID-19 pandemic.

There are no material uncertainties about The Parochial Church Council of the Ecclesiastical Parish of Whitehawk's ability to continue as a going concern.

The 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) (effective 1 January 2015) and in accordance with Church Accounting Regulations 2006.

2.2 **Income**

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income, it is probable the income will be received and the amount can be quantified with reasonable accuracy.

Donations and other forms of voluntary income are recognised as income when receivable, except insofar as they are incapable of financial measurement.

Income from charitable activities comprises grants awarded for activities undertaken by the charity's project partners. Grants are credited to the Statement of Financial Activities in the year in which they are receivable unless a grant is subject to donor imposed conditions that specify the time period in which the expenditure of the resources can take place; in which case they are deferred.

2.3 **Expenditure and basis of apportioning costs**

Expenditure is accounted for on an accruals basis with the irrecoverable element of VAT included with the item to which it relates and has been classified under headings that aggregate all costs related to the category.

Charitable activities comprises all expenditure directly relating to the objectives of the charity.

Governance costs (included within Support costs) comprises all costs associated with constitutional and statutory requirements with which the charity must comply.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WHITEHAWK

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

2 Accounting Policies (continued)

2.4 Investments

Investments are included at fair value at the balance sheet date. Any gain or loss on revaluation is taken to the Statement of Financial Activities.

2.5 Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Computer equipment – 3 years straight line

Fixtures & fittings – 7 years straight line

Motor vehicles – 4 years straight line

2.6 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments. The trustees seek to use short term deposits to maximise the return on monies held at the bank and to manage cash flow.

2.8 Creditors and provisions

Creditors and provisions are recognised where the charity has present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

2.9 Fund Accounting

Unrestricted funds are to be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds are to be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2.10 Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees 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.

The trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements.

2.11 Cash flow statement

In accordance with Section 7 of FRS 102 the charity is claiming exemption from the requirement to prepare a cash flow statement on account of its size.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WHITEHAWK

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

3 Income from donations

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
Planned giving	84,458	-	84,458	82,714
Collections	6,769	-	6,769	1,649
Foodbank	-	137,155	137,155	176,324
Grants	15,112	15,800	30,912	3,950
Gift Aid tax reclaimed	19,076	-	19,076	21,447
Total income from donations	125,415	152,955	278,370	286,084

4 Income from other trading activities

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
Church hall hire	450	-	450	1,418
Total income from other trading activities	450	-	450	1,418

5 Total expenditure

	Staff costs	Other costs	Total 2021	Total 2020
	£	£	£	£
Expenditure on charitable activities				
Ministries	84,450	85,703	170,153	144,992
Diocesan parish contribution	-	25,208	25,208	26,613
Mission giving	-	5,710	5,710	5,363
Church running expenses	-	26,350	26,350	23,219
Depreciation	-	13,246	13,246	10,025
Support costs	-	960	960	960
Total charitable activities	84,450	157,177	241,627	211,172
Total Expenditure	84,450	157,177	241,627	211,172

Analysis of support costs (including Governance costs)

	Total 2021	Total 2020
	£	£
Governance costs:		
Independent examiner's fees	960	960
	960	960

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF WHITEHAWK
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

6 Comparative Funds – Statement of Financial Activities for the year ended 31 December 2020

	Unrestricted funds	Restricted funds	Total 2020
	£	£	£
<u>Income from:</u>			
Donations	108,111	176,324	284,435
Other trading activities	1,418	-	1,418
Other income	1,649	-	1,649
Total income	111,178	176,324	287,502
<u>Expenditure on:</u>			
Charitable activities	120,507	90,665	211,172
Total expenditure	120,507	90,665	211,172
Net gains on	2,973	-	2,973
Net income/(expenditure)	(6,356)	85,659	79,303
Fund balances brought forward at 1 January 2020	141,658	102,729	244,387
Fund balances carried forward at 31 December 2020	135,302	188,388	323,690

7 Trustees

No members of the PCC received any reimbursements for expenses or remuneration during the year (2020 £Nil).

8 Employees

Since May 2020 the charity has operated its own payroll function. Total staff costs in the year were £84,450 (2020: £62,860).

9 Taxation

As a charity, The Parochial Church Council of the Ecclesiastical Parish of Whitehawk is exempt from tax on income and gains to the extent that these are applied to its charitable objects.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF WHITEHAWK
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

10 Tangible fixed assets

	Motor Vehicle £	Computer Equipment £	Fixtures & Fittings £	Total £
Cost				
As at 1 January 2021	6,950	29,384	71,215	107,549
Additions	-	-	10,320	10,320
As at 31 December 2021	6,950	29,384	81,535	117,869
Depreciation				
As at 1 January 2021	145	29,384	21,824	51,353
Charge for year	1,738	-	11,508	13,246
As at 31 December 2021	1,883	29,384	33,332	64,599
Net book value				
As at 1 January 2021	6,805	-	49,391	56,196
As at 31 December 2021	5,067	-	48,203	53,270

11 Investments

	Total £
Fair value at 1 January 2021	32,145
Change in fair value	5,613
Fair value at 31 December 2021	37,758

The total investment gain of £5,613 (2020: £2,973) shown in the Statement of Financial Activities is represented by an unrealised gain of £5,613 (2020: £2,973).

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

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

12 Debtors	2021	2020
	£	£
Trade debtors	4,500	-
Other debtors	4,065	2,794
Prepayments and accrued income	2,594	2,920
	<u>11,159</u>	<u>5,714</u>

13 Creditors: amounts falling due within one year	2021	2020
	£	£
Trade creditors	2,476	627
Accruals and deferred income	960	960
Other creditors	2,488	1,199
	<u>5,924</u>	<u>2,786</u>

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held for specific purposes:

	Movement in funds				Balance at
	Balance at	Incoming	Resources	Transfer	31
	1 January	resources	expended		December
	2021	£	£	£	2021
	£				£
Community	1,515	-	(1,568)	53	-
Foodbank	113,267	137,155	(102,622)	-	147,800
Pastor salary costs	-	15,800	(15,800)	-	-
Building expansion	73,606	-	-	-	73,606
	<u>188,388</u>	<u>152,955</u>	<u>119,990</u>	<u>53</u>	<u>221,406</u>

Community – Monies restricted for use in the provision of community events.

Foodbank – Monies restricted for use in the provision of the Foodbank service.

Pastor salary costs – Monies restricted for use in the provision of the Pastor's salary.

Building expansion – Monies restricted for the expansion and development of the Church building.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF WHITEHAWK
NOTES TO THE ACCOUNTS (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2021

15 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fund balances at 31 December 2021 are represented by:			
Fixed assets	85,961	5,067	91,028
Current assets	65,354	216,339	281,693
Creditors: amounts falling due within one year	(5,924)	-	(5,924)
	<u>145,090</u>	<u>221,406</u>	<u>366,496</u>
	<u>£</u>	<u>£</u>	<u>£</u>
Fund balances at 31 December 2020 are represented by:			
Fixed assets	81,536	6,805	88,341
Current assets	56,552	181,583	238,135
Creditors: amounts falling due within one year	(2,786)	-	(2,786)
	<u>135,302</u>	<u>188,388</u>	<u>323,690</u>
	<u>£</u>	<u>£</u>	<u>£</u>

16 Ultimate controlling party

The charity was under the control of the Trustees during the period under review.

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