

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 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

A handwritten signature in black ink, consisting of a large, stylized 'L' followed by a circular flourish.

**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.

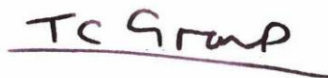
Independent examiner's statement

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

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
	2,362	11,159

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
	10,128	5,924

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	Balance at
	1 January	resources	expended		31
	2022				December
	£	£	£	£	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
	221,406	180,552	(125,014)	-	276,944

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)
	83,990	276,944	360,934
	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)
	145,090	221,406	366,496

16 Ultimate controlling party

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