

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 Millett 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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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 on20/6/2024

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

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


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Les Taylor
Trustee

Charity Number: 1175527

L. Taylor
Treasurer
20/6/2024

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
Total income from donations	93,495	180,053	273,548	256,627

4 Income from other trading activities

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

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
Total charitable activities	145,120	216,011	361,131	258,731
Total Expenditure	145,120	216,011	361,131	258,731

Analysis of support costs (including Governance costs)

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

**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)
	93,693	182,111	270,829
	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

16 Ultimate controlling party

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