

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

CONTENTS

	Page
Trustees' report	1
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the accounts	10 - 16

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:

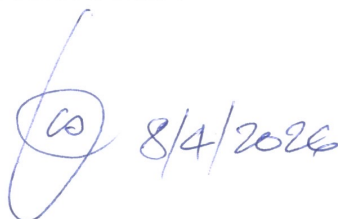
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity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



**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		111,208	203,383	314,591	363,957
Expenditure on:					
Charitable activities		152,497	273,327	425,824	409,565
Total expenditure	5	152,497	273,327	425,824	409,565
Net income/(expenditure)		(41,289)	(69,944)	(111,223)	(45,608)
Transfers between funds	13	-	-	-	-
Net movement in funds		(41,289)	(69,944)	(111,223)	(45,608)
Reconciliation of funds					
Total funds brought forward		74,476	155,720	230,196	275,804
Total funds carried forward	14	33,187	85,776	118,963	230,196

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

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
	219,256	213,281

Average number

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

2025	2024
10	11

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	6,950	31,401	114,356	152,707
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	6,950	31,094	79,222	117,266
Net book value				
As at 31 December 2025	-	307	35,134	35,441
As at 31 December 2024	-	1,217	23,631	24,848

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
	7,332	13,037

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	-
	5,591	13,472

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
	155,720	203,383	(273,327)	-	85,776

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.