

Trustees Annual Report and Financial Report

Joint Council for the Parishes of Rogate with Terwick and Trotton with Chithurst for the year ended 31 December 2025

Registered Charity No. 1209306

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Incumbent:	The Reverend Edward M. Doyle The Vicarage, Fyning Lane, Rogate, GU31 5EE
Independent Examiner:	Mr John Taylor Downsview House, Trotton, West Sussex GU31 5EW
Bankers:	
Rogate:	CAF Bank Ltd, 25 Kings Hill Avenue, West Malling, ME19 4JQ Co-operative Bank PO Box 101, 1 Balloon Street, Manchester M60 4EP Central Board of Finance of the Church of England, 1 Angel Lane, London, EC4R 3AB
Terwick:	Co-operative Bank PO Box 101, 1 Balloon Street, Manchester M60 4EP Central Board of Finance of the Church of England, 1 Angel Lane, London, EC4R 3AB
Trotton:	Lloyds Bank PO Box 101, 1 Balloon Street, Manchester M60 4EP Central Board of Finance of the Church of England, 1 Angel Lane, London, EC4R 3AB

Joint Council for the Parishes of Rogate with Terwick and Trotton with Chithurst

Trustees' Annual Report for 2025

Our aims and purposes as a charity

The benefice Joint Council has the responsibility of co-operating with the incumbent, the Reverend Edward Doyle, in:

- The promotion of the gospel of the Lord Jesus Christ according to the doctrines and practices of the Church of England;
- Promoting in the parish the whole mission of the church; pastoral, social, evangelistic and ecumenical;
- Enabling people to know Jesus better and making him better known;
- Practical support and care for people in the parish, from the youngest to the eldest;
- Providing financial support for those in need, and to other organisations with similar objectives.

These aims have been encapsulated in a Mission Statement that we have adopted for the benefice ***'Christ centred, community led'***

As a benefice we are following the Diocesan vision the 'four mores'

more open: a sign of being one (working together)

more converted to Jesus Christ: a sign of being holy (committed)

more generous: a sign of being catholic (universal)

more engaged: a sign of being apostolic (sent out)

What we planned to do to achieve our charitable objectives

When planning our activities for the year, our incumbent and the PCC have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on 'charities for the advancement of religion'. The Council has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016, fully recognising its duty to have due regard to the House of Bishops' guidance on safeguarding children and vulnerable adults.

As a benefice we marked the 900th anniversary of the founding of the Diocese and that of Chichester Cathedral, together with marking the 1700th anniversary of the Nicene Creed (AD 325) with a sermon series, and study. We also marked the 25th anniversary of our Parish rector and 30th anniversary of his Priesthood with a celebration service with the former Archbishop of Canterbury, The Most Revd. Rowan Williams who came to preach, and welcomed our link parish of St Luke, Peckham and many from far and wide for the celebration in May 2025.

We looked with renewed heart and a spirit of togetherness to make headway with all our projects, be generous in our giving to the Mission of the Church and to help all in need in our community.

It was good to welcome **Rogate CE school** to Rogate Church for their many services, concerts and events during the year for their Easter, summer concert, Leaver's service, Harvest, Act of Remembrance in Church together with their nativity/Carol and Christingle Services. The Rector continues to take weekly church school worship and is the Ex-Officio Governor on Downlands Village Federation Schools Governing Body.

Little Angels Toddler Group is a Church sponsored and run by church and community leaders. It is working very well in bringing the church and the community together

'Bartz Kidz' is a child friendly activity of Bible stories with craft and light refreshments was held several times during the year.

'Knit, Stitch and Natter' group, under the direction of Scilla le Pla meet at East Lodge twice monthly and bring support to one another in so many ways during the year and raise funds for air ambulance and other charities throughout the year.

As a Benefice we contribute £800 each year towards the Deanery Family Support Worker. Kirsty who was until recently our lead family support officer has now retired, and we await a replacement family support worker Midhurst and Petworth areas. The Midhurst Community Hub provides advice and support to those most in need in the area, and we are indebted by the help of the food banks at Midhurst and Liss, who support the most vulnerable in our benefice. We also held a New Toys for Christmas event on Advent Sunday, which went to support the Salvation Army appeal at Portsmouth with which we have formed links over these past years. Christmas Market was held in November with the help of Rogate School together with the church community and raised over £4,100 for Rogate CE School and Rogate Church. Our Thanks to Trevor Munday, Churchwarden at Rogate who co-ordinated the Christmas Market and to all who supported in front and behind the scenes.

Safeguarding: We are constantly updated and attend courses and are guided by the safeguarding Benefice Officer and Diocesan Safeguarding team. The ministry team have all been on the new online leadership safeguarding course. Adele Thomas is our benefice Safeguarding Officer for the Benefice.

Shared Mission application: As a Church, the wider community and the world at large face many changes and challenges: 'climate', 'war', 'cost of living', 'energy', the gulf between rich and poor, and a changing economy that brings both negative and positives to the fore. We need more than ever to realise our need for prayer, our partnership in the Gospel, our need to respond both practically and spiritually. Our Churches are more than just buildings to 'proclaim the year of Lord's favour'; to right the wrongs of injustice, to uphold the weak, to strengthen those who are persecuted for righteousness's sake. As a benefice we support in many ways the care and support of the most vulnerable and provide a place in which all are welcome and signpost those to agencies that can better support and help in their time of need. We are a benefice of churches that are open and welcoming to all.

Next year we follow the theme of the 'Year of Matthew', in which we shall explore in sermon series and in Lent course the Gospel of Matthew in more depth and explore how to reach out with the Gospel and to encourage more to come to our services and to experience church community and its shared witness to bring Good News of Jesus to all.

We would like to thank all those who support our benefice churches and its mission, and look forward to our shared mission and partnership in the Gospel and thank all who have helped and minister to our benefice throughout the year.

Electoral roll: There are currently 131 parishioners on the church electoral roll (Rogate 95, Trotton 36).

St. Bartholomew's Church, Rogate

Reordering of Church: Initial imagery has been generated to obtain a feeling of what could be done with removable pews, creating a much more flexible space. A number of ideas have been seen in churches in the south of England and a number of trips are being arranged to gain better insight and learning regarding similar projects.

Electrical Improvements: A number of interventions have been made including update of main fuse box to modern standards, as well as update of electricity supply meter, and installation of additional sockets.

Church Buildings: Quinquennial inspection has started and full report due shortly. Concerns have been highlighted regarding the ladders in the bell tower, while looking to correct the clock function. It appears this will require external expertise and assistance to correct.

Church Yard Wall: Road wall has been subject to repeated vehicle impact. The outstanding major damage finally repaired at a cost to the offending lorry's company's insurers of approximately £18,000. Our insurers now decline the risk, and the church cannot afford such future costs.

Highways Agency has introduced further road calming measures and 20mph speed limit through the village. At the moment this seems to be helpful albeit the speed limit does not seem to be adhered to

War Memorial: Following an impact in 2025, we have undertaken a search with the British Geological Society to find the exact match for a repair. Thanks to Simon Ward for leading on this, as well as the further wall repair suffered in 2025.

Bells: It is wonderful to report the work led by Fran Greenslade and his team. Not only are the bells being run ahead of services for 2 or more services per month, but Fran has also invited villagers, and school children and others with interest to join practice and swell the number of ringers. Feedback is our bells are rewarding to ring and while complex and challenging to learn, are some of the best in the district from a ringer's perspective. Evening practices are held as well as a successful Open Day to encourage those interested. Radio 4's "Bells on Sunday" featured a recording of the bells from last year and broadcast on 19th April 2026.

Contactless Giving: We have installed a CollecTin Contactless Giving station at the rear of the church. It seems well received and more than a third of Sunday giving is received now via the contactless system

Wi-Fi: service has been installed and is proving useful, if a little slow at times. This will be investigated in the year ahead.

Ongoing Services: These continue with the blend of Sung Eucharist, Celtic Eucharist, and All Age Eucharist. Of particular note was the 80th Anniversary of the end World War 2. For more than a week the church displayed a curation of memorabilia and, pictures and artefacts from the war era, alongside children's work from the school. We supported the school in their study of the war and its impact on Rogate life. The week culminated in a special service of thanksgiving to mark the 80th anniversary.

We also held a Shrove Tuesday coffee morning with pancakes, raising funds for Chestnut Tree Children's Hospice. We also raised funds during Christian Aid Week as well as several other appeals throughout the year.

Our annual Carol Service was very well attended with over 200 filling the church in December.

Organists: Sadly, August 2025 saw the withdrawal of organist Anthony Frogatt. We would like to thank Anthony for all his years of excellent service. We rely now on Roger Overend, and it is a joy to hear his expertise on our organ.

Deanery Synod: Our Benefice continues to be enthusiastically represented in the Synod Meetings, and Bill Howat has kindly drafted and proposed new Terms of Reference to reinvigorate its decision-making and improve efficiency.

Health and Safety/Policies: In November we received a visit from Chichester District Council Environmental Health Technician, reviewing our approach to safety with emphasis on Working at Heights. A number of updates to policies have been made in 2025 and the action points raised have been implemented.

Petersfield Shine Radio: Our local radio station takes good interest in our Benefice, with interviews aired over two Sundays questioning the incumbent on the history and features of St Bartholomew's.

We invited local MP Andrew Griffith to attend a service in the village, however due to diary conflicts but he was unable to do so and instead attended a Q&A session in the Village Hall.

We continue to plan for an Inter-Faith meeting with representatives of each of the major religions, allowing for reflections and discussion

St. Peter's Church, Terwick

During the year, Church Lane continued to cause problems with bad flooding and potholes. Even in the dry summer weather, the potholes were so deep they prevented some congregants from coming to church if their cars were low slung. After many requests, Highways finally tarmacked the whole lane, including the open drain installed a few years ago. No alternative drainage was provided, despite advice from our Inspecting Architect that a drain under the lane should be installed. Consequently, at the latter part of the year, the lane continued to flood very badly and a new, very deep pothole appeared.

In April, the Car Park was renovated using money from legacies. This has considerably enhanced the church environs and is the only Car Park in the Benefice. It is, of course, used by congregants, but also by visitors to the church and churchyard as well as dogwalkers and other members of the community.

The well-known Lupin Field, which used to provide spectacular displays in season, is now a great disappointment to the many visitors who come from far and wide because the National Trust has insisted that it must be converted into a wildflower meadow. This has resulted in a few lupin spires showing through a field of weeds, the brilliant displays regrettably being a thing of the past.

The old pedestrian gate to the south graveyard was replaced on a 'like for like' basis in November, paid for by a member of the congregation.

In common with many churches, the size of the congregation is disappointing and has not recovered from the Covid lockdowns. The increasingly elderly congregation needs a hearing loop and to enable the church to be kept open during the day, a system of automatic door time locks is also being investigated.

St. George's Church, Trotton with St. Mary's Church, Chithurst

Services have been continuing on a regular basis in both churches. Unfortunately, our congregation numbers are in decline.

Saint Mary's was the beneficiary of a new coat of paint this past year and is now looking very smart indeed. Unfortunately, the graveyard is looking rather untidy, with overgrown shrubs and broken fences. I have had various correspondences and meeting with the parish Council who are aware of the situation and have made moves to improve it. A lot of the undergrowth has been cleared and the walls surrounding the graveyard have been stripped of foliage. The initial momentum seems to have stalled but we have been chasing up. Apparently, they are looking for a grant to help pay for the new fencing, which they hope to source locally.

Our thanks go to the Potters, who continue to look after the church and flowers.

St George's has held quite a few life events over the past year.

2025 saw the establishment of TASC (Trotton Area Support Community Association), An association to work closely with the Parish Council to support their fundraising and community events and activities.

The Annual Duck Race which was a great success as always, thanks in no small part from the many members of the Benefice who again gave their help and enthusiasm to support and run the event.

In 2025 the monies raised from the Duck Race are being held by TASC, with support of the Parish Council. This has had implications of the charitable donations to the Church. Following discussion, it has been agreed that the Church may draw down against the funds raised for specific costs and projects, and £5,064 has already been passed across for Fabric Costs, such as insurance and expansion of the heating system. We look forward to working with the Community to identify pastoral and outreach needs. The Rector continues to work with TASC, together with support from the Churchwardens.

Sadly, following illness, we regret to inform that Peter Thomas our long serving and faithful organist will be leaving soon. We are seeking a replacement, and will dearly miss Peter as well as his flag duties, always ensuring we followed protocol, ahead of the Sunday service. Luckily over the Christmas period, the son of Chithurst resident Daryll Easton was able to play. Victoria Barton and Edward have also played for various services. However, we may need to consider using recorded organ music.

We have benefitted from a kind donation from Brian Hardy, to enhance our sound system. We would also like to thank Simon Burles the Fields and Nigel Tibbitt for also helping with installation.

In 2026 we may benefit from a new entrance gate to the church as it is in a state of disrepair.

2025 saw numerous visitors and groups as well as media to view the wall paintings present at St Georges, which were of course recently restored.

Further help was given to visitors by update and reprinting of the Church Guide Book.

Following the closure of the Parochial Church Council of Trotton with Chithurst, the issue of whether the Chithurst extension churchyard has ever been formally closed, as per Annex C. Documents from 1967 seemed to show that the Parish Council would maintain the Cemetery. Complaints were received regarding the standard of upkeep to the area. It was found that neither the Diocese, nor the Privy Council had knowledge or evidence of its legal closure. With good work from Amanda Townshend, we applied to the Privy Council and resolution with confirmation of the closure has been granted now in 2026, with responsibility for upkeep falling to either the District Council or Parish Council.

Sadly, we saw the passing of former resident of Trotton Place, Christopher Hill. Christopher was a renowned political historian. His life was celebrated in a wonderful service of remembrance. We are very grateful that he also helped within the Restoration Committee to help support the cleaning of the wall paintings, which was successfully completed in 2024.

Further kind donations were received from persons connected with the Buddhist Monastery in Chithurst, including a new bench for the Chithurst Churchyard as the old one had collapsed.

Another sad loss this year has been the withdrawal of Christine Ryder as sacristan. We thank her for her long and dedicated service in this role.

The bells at Trotton have been rung several times this year and it's just lovely to hear them again. The Bells team have recently had a maintenance day at St George's. The Bells and the tower are safe. The belfry has been cleared of branches and other nesting material; the chicken wire to keep the birds out has been replaced.

We are still looking for a regular contractor for the grass cutting, but a local donor has organised an initial clear up and cut.

The Parish Council will grant itemised approval for costs in looking after church cleaning, tree cutting and new fencing in due course, and a working party to support these activities has been set up.

We would like to thank Michael Jordan for kindly repairing the notice board at Chithurst.

Parking at Trotton has long been a source of concern. We are now looking at resurfacing options, in cooperation with relevant parties

We are very grateful to Trotton Farm for allowing parking at larger services.

Financial Review

General

The Benefice accounts as presented in the enclosed Financial Statements reflect the unity of Rogate with Terwick and Trotton with Chithurst churches in a Joint Council, although each church has separate Unrestricted, Restricted and Endowment funds specific to the church concerned, and each church retains separate bank accounts. Paragraph 14 in the Notes, Statement of Funds, shows details of the funds held by each church.

All the churches, along with many organisations and charities, have seen a permanent reduction in the number of people attending services which has a resulting reduction in collections.

Many parishioners give generously, both to appeals for emergency charitable aid and to special fundraising events for church repairs, and the total giving week by week pays for the maintenance of services and clergy costs. All the churches are helped considerably by irregular fees and donations which come in the wake of funerals and other special services.

It is now thought that we have pruned expenditure as much as is sensibly consistent with our Mission as Christians and as guardians of an important piece of our heritage.

Regular financial support of all churches by means of bank standing orders or the Parish Giving Scheme is encouraged. Sadly, we have seen a reduction in donors over the last year due to people moving and the passing of some long-standing members of the church which reminds us of the aging congregation.

- Rogate receives donations from 10 Standing Orders (8 under the gift aid scheme) and 33 donors under the Parish Giving Scheme (29 under the gift aid scheme).

- Terwick receives donations from 11 Standing Orders (10 under the gift aid scheme).
- Trotton receives donations from 2 Standing Orders (both under the gift aid scheme) and 13 donors under the Parish Giving Scheme (all under the gift aid scheme).

Churchyards: We very much appreciate Rogate Parish Council awarding grants to both Rogate and Terwick Churches towards the upkeep of the churchyards.

Other support: All the churches continue to benefit greatly from voluntary and charitable work and services, including some playing the organ, flowers, mending & cleaning linen and churchyard work.

Sharing costs within the benefice: bearing in mind the respective size of our churches and their congregations, it is our policy that Rogate bears half of all the benefice, rectors and vicarage costs with Terwick and Trotton paying a quarter each. The treasurer pays all benefice (including Ministry) costs from Rogate and reclaims the appropriate share from the other two churches.

Sharing the ministry costs: The main expenditure of our Joint Council is the large sum paid to the Diocese for our share of the benefice's Parish Ministry Costs. In 2025 the Joint Council pledged to pay a total of £60,000 (Rogate £30,000, Terwick & Trotton £15,000 each). While this was an increase on the previous year's large reduction (to help Rogate meet the new heating installation costs) it is not as much as requested by the Diocese as the Joint Council did not consider more can be afforded and to pledge to do so while taking the accounts into deficit would be negligent. This amount covers the housing, stipend and pension costs of the Rector, and also a standard sum for diocesan central costs, clergy training and a contribution to national church funds. Church insurance is paid separately by individual churches. Whilst the combined regular income from planned giving, including the Parish Giving scheme, came to some £54,955 this doesn't cover the parish share or leave anything available for the running of the church and services, requiring the difference to be made up from unplanned and uncertain giving which is not sustainable. It is important to note that much of the total paid relates directly to the clergy costs of this parish, the remainder being the shared costs of the Christian family throughout the whole Church of England, including assistance towards the upkeep of churches less able to manage than ourselves.

The Joint Council giving also supports the Rector by paying Council Tax, water charges for the vicarage, plus personal expenses relating to church activities including travel, hospitality, telephone and broadband, postage and related resources. It is agreed to contribute an annual amount of £600 (split between the three churches) towards the upkeep of the vicarage. Readers' costs and locum vicar costs, if incurred, are divided equally among the churches, reflecting the general nature of their ministry in the benefice.

The Joint Council are most concerned, and are unanimous in their opinion, that the Church of England financial management board should use their invested resources to support Parish Ministry Costs. If the Church wants to stay alive, especially in the United Kingdom, then the Commissioners must spend their extensive funds to support the rural parish ministry. Where will all the investments go if the Church of England continues to decline in popularity and continues to be the leading religion in our country, when the Parishes have disappeared through lack of financial support?

The effects of the increase in household and living expenses are clearly having a deep effect upon both attendees' support and regular giving. Our Benefice depends upon this. The Joint Council and parishioners believe the annual costs in supporting the Diocese should be the Commissioners' priority. Last year our Benefice again agreed to pay less than the requested Parish Share to the Deanery, and noted that the costs of the Diocese, especially with the numbers employed by them, had well exceeded the previous year. This disparity has been steadily increasing, whilst the parish congregation has been declining. Extensive fund raising in this parish, especially amongst non-regular church goers has been

consistent, but is wearing thin. Without Diocesan help and a major reduction in Parish share, Rogate is likely to become bankrupt within two years. Why do the Commissioners fail to release aid from central Church of England funds to support parishes, the heart of the Church of England, to keep them alive?

Financial Report

Monies held: our funds are open to increased public scrutiny through the Joint Council being registered with the Charity Commission.

Why we hold some money in reserve: to take advantage of interest rates, it is Joint Council policy to invest temporarily surplus funds with the CBF Church of England Deposit Fund (run by the CCLA), transferring between these deposits and our current accounts as needed to pay day-to-day expenses and also to have sufficient funds to meet unexpected expenses.

General funds: It is the Joint Council's policy to strive to maintain a balance on the General Unrestricted Fund which equates to at least two months' worth of unrestricted payments as a contingency against unforeseen situations. The closing balance this year did achieve this.

Reserves Policy

From time to time the Joint Council receives restricted legacies for expenditure on particular purposes, defined by the donor. While it is the Joint Council's policy to encourage donors and potential legators not to restrict the purposes of their donations, for increased flexibility in their disposal it is recognised that some will wish to direct their donations towards a particular project, and this is respected.

The reserves can only be used for maintenance and development of the church and the churchyard as stipulated. We aim to expend such money as soon as possible after receiving the legacy, depending on the specific objectives of the donor. Where we have identified that the specific purpose can only be achieved by delaying the expenditure, we invest the legacy temporarily until such time as the need for expenditure is identified.

The balance of the **Restricted Fabric Fund** is retained towards general maintenance costs. It is the Joint Council's policy that these reserves are held as far as possible in order to maintain the church and yard in a suitable state for worship and to encourage fund raising for service running and benefice expenses.

Financial Report - Rogate

General (unrestricted) fund

The Parish Giving Stewardship Scheme provides the main source of income with regular donations of over £26,911 during the year. This and the other regular giving are similar to the previous year while donations have fallen.

There was a small decrease in fees for weddings, burials and monuments but these vary year-on-year.

Bank interest rates fell along with the income it provides.

Expenditure during the year was broadly in line with predictions – the cost of oil was more than the previous exceptionally low year (during which the boiler was not working for a prolonged period).

The church met its costs from its income (from general funds) resulting in a gain of £1,000.

Staff costs: There are no employees. Two professional self-employed organists share the responsibility of providing music to accompany services at Rogate each month with unpaid volunteers. Maintenance of the churchyards is undertaken by self-employed groundsmen as well as volunteer workers.

Restricted fund

A significant legacy was received from Ann Arnold to go into the fabric fund.

There was a small insurance claim as a result of an accident damaging the listed wall in front of the church with repairs being completed during the year.

Fundraising was mainly through the Christmas market which raised over £4,000 to be shared with the Friends of Rogate School.

Restricted funds included expenditure on churchyard maintenance at a cost of almost £5,000 as well as charitable donations being passed onto other nominated charities.

There was an overall increase in restricted funds which will be used for further planned essential maintenance works.

So that we can better identify the constituent elements of our Restricted Funds – Fabric, Churchyard, the Disasters Emergency Fund, Little Angels and the Bell Tower Improvements Fund, this information appears at Note 14 in the Statement of Funds.

Looking at the constituent elements of the Restricted funds (see Note 14 in the Statement of Funds):

- Fundraising for the ***Fabric Fund*** needs to rebuild reserves to cope with on-going structural maintenance needs.
- ***Churchyard*** maintenance is largely funded by burial fees and by a generous annual grant from the Parish Council but there are planned tree works which will probably not be covered by this income.
- Donations to ***Charities*** were made from reserve funds held as a result of collections during dedicated services, funeral services and special charity events.
- The balance of ***Little Angels' funds*** is retained as a provision against any future reduced income with fluctuating attendance and therefore income. Little Angels Toddler Group is popular and draws parents from a wide area outside the parish. The funds that we hold on their behalf to pay hall hire fees fell slightly during the year. With Rogate Village Hall continuing to give them a reduction in hire costs they were able to meet their hall hire costs.
- ***Bell Tower Improvements Fund*** is retained against future improvements that are needed to improve safety and maintenance of the bells.

Endowment fund

This heading recorded income from endowment trusts (in the form of dividends) from holdings with CCLA with £459 to be used for the upkeep of the churchyard and £298 for the general fund. These are held by the Diocese (as custodian trustee) in the name of Rogate Church. At the end of the year the holding of CBF Investment fund shares was revalued and showed a decrease in value of £1,089.

The Chancel Trust is held under the Tithe Act with Chichester DBF giving a restricted charitable grant of £24 to reimburse part of the cost of insuring the Chancel.

Financial Report – Terwick

General (unrestricted) fund

Terwick's regular donations and service collections have again fallen from the previous year which also means the associated HIMRC gift aid claimable has fallen. We are concerned at the aging congregation and associated loss of donors.

There was slight increase in fees for weddings, burials and monuments but these vary year-on-year, Bank interest rates fell along with the income it provides.

Expenses were similar to the previous year.

Despite not pledging the full amount of Parish Share the church made a further loss from unrestricted expenditure of £2,696. This is very concerning as the general contingency fund has fallen by over £10,000 in the last three years.

Restricted fund.

A legacy towards the churchyard fund was received and donations towards the replacement of the churchyard gate.

Restricted funds included expenditure on churchyard maintenance and a new gate at a total cost of £7,072, plus £15,000 for the restoration of the carpark.

Looking at the constituent elements of the Restricted funds (see Note 14 in the Statement of Funds):

- The **Hett/Lieven-Bauwens Fund** (held in CCLA investment fund) income of £1,440 goes into the fabric fund. This investment increased in value by £806 during the year.
- **Fabric Fund** needs to rebuild reserves to cope with on-going structural maintenance needs having completed the roof replacement, drainage works and internal decoration in recent years.
- **Churchyard** fund maintenance is largely funded by burial fees, legacies, investment income and by a generous annual grant from the Parish Council.
- **Charity fund** – *donations received at services/events for specific charitable purposes are passed onto the appropriate charity*

Endowment funds

- The Hodge Trust (held in CBF investment fund) earned dividends of £760 which were transferred to restricted funds for the upkeep of the churchyard. This investment decreased in value by £1,854 during the year.

Financial Report - Trotton

General (unrestricted) fund

The Parish Giving Stewardship Scheme provides the main source of income with regular donations of over £9,595 which is £1,000 less than the previous year.

Collections, donations and the wall box are also less than the previous year.

Fees for weddings and funerals increased this year by over £2,000 to £3,711 but this income is not stable.

Bank interest rates fell along with the income it provides.

Expenses were similar to the previous year.

The general fund had a small deficit this year which is concerning, especially given the reduction in the parish share pledge.

The Griffith bequest (held in CBF investment fund) earned dividends of £1,425 is unrestricted. This investment decreased in value by £57 during the year.

Restricted funds

Chithurst redecoration was carried out in 2025 as a considerable cost from their reserves at over £21,000 though there was a listed places of worship grant of £3,084 for the VAT element of this cost.

The overall deficit in restricted net income of £17,424 is as expected with the planned major works expenditure and not of concern.

Looking at the constituent elements of the Restricted funds (see Note 14 in the Statement of Funds): Reserves can only be used for maintenance and development of the St George's Church, Trotton and St Mary's Church, Chithurst and the churchyard of St George's (St Mary's Churchyard being closed

- ***Kneeler fund*** are historical funds held that will be used as required
- ***Chithurst fabric fund are the only funds held for Chithurst church and it is anticipated some will be used for internal redecoration next year***
- ***Churchyard*** fund contains a small historical donation
- ***Trotton fabric fund, through significant fundraising and grants, has enabled the wall paintings conservation work to be completed***
- ***Charity fund – donations received at services/events for specific charitable purposes are passed to the appropriate charity***

Endowment funds

- The Piggot Trust (held in the CCLA) earned dividends of £311 which were transferred to restricted funds for the upkeep of the Church and Churchyard. This investment decreased in value by £447 during the year.

Joint Council for the Parishes of Rogate with Terwick and Trotton with Chithurst

During the year the following served as members of the Parochial Church Council:

Ex Officio members:

Incumbent: The Reverend Edward Doyle Chairman

Church Wardens:

Rogate: Mr William Howatt
Mr Trevor Munday
Terwick: Lady (Bridget) Nixon
Trotton: Mrs Sasha Boam
Mrs Amanda Townshend

Secretary: Mrs Laura Craven

Members:

Mrs Sasha Boam
Mrs Laura Craven
Mr John Field
Mrs Rita Harrison-Roach
Mr William Howatt
Mr Trevor Munday
Lady Bridget Nixon
Ms Octavia Pollock
Mrs Loise Rae Voyantzis
Mrs Amanda Townshend
Mr Simon Ward Vice-chairman

Non-Joint Council Members:

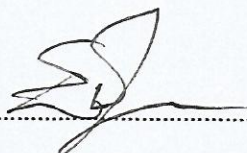
Benefice Treasurer: Ms Debbie Harknett
Safeguarding Officer: Ms Adele Cook

Representatives of the Deanery Synod:

Mr John Field (elected October 2020)
Mr William Howatt (elected October 2020)

Membership of the Joint Council is determined under the Church Representation Rules and consists of certain ex-officio members, the churchwardens and members of the Deanery Synod and other members of the church who are elected at the Annual Parochial Church Meeting (APCM). Members are warmly encouraged to stand for election to the Joint Council and we try to ensure a balance of skills and experience where possible.

This Trustees' Annual Report was **approved** by the Joint Council and signed on their behalf by


.....

The Revd. Edward Doyle, Chair, Joint Council

17/03/2026

Date

Joint Council for the Parishes of Rogate with Terwick and Trotton with Chithurst

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Trotton: Mrs Sasha Boam
Mrs Amanda Townshend

Secretary: Mrs Laura Craven

Members:

Mrs Sasha Boam
Mrs Laura Craven
Mr John Field
Mrs Rita Harrison-Roach
Mr William Howatt
Mr Trevor Munday
Lady Bridget Nixon
Ms Octavia Pollock
Mrs Loise Rae Voyantzis
Mrs Amanda Townshend
Mr Simon Ward Vice-chairman

Non-Joint Council Members:

Benefice Treasurer: Ms Debbie Harknett
Safeguarding Officer: Ms Adele Cook

Representatives of the Deanery Synod:

Mr John Field (elected October 2020)
Mr William Howatt (elected October 2020)

Membership of the Joint Council is determined under the Church Representation Rules and consists of certain ex-officio members, the churchwardens and members of the Deanery Synod and other members of the church who are elected at the Annual Parochial Church Meeting (APCM). Members are warmly encouraged to stand for election to the Joint Council and we try to ensure a balance of skills and experience where possible.

This Trustees' Annual Report was **approved** by the Joint Council and signed on their behalf by

.....

The Revd. Edward Doyle, Chair, Joint Council

.....

Date

1209306 - The Joint council for the parishes of Rogate with Terwick and Trotton with Chithurst

Statement of Financial Activities

for the year ended 31 December 2025

The financial effect of our activities during the year can be summarised as follows:

	Unrestricted	Restricted Funds	Endowment Funds	Total 2025	Total 2024	
Income and endowments from:						
Donations, grants and legacies	80,293.63	36,689.89	24.48	117,008.00	114,975.41	
Charitable activities	450.84	2,180.48	-	2,631.32	8,743.10	
Other trading activities				-		
Investments	4,573.85	1,490.43	1,828.25	7,892.53	9,246.90	
Other receipts	8,581.00	6,292.15	-	14,873.15	27,767.65	
Total income	93,899.32	46,652.95	1,852.73	142,405.00	160,733.06	note 2
Expenditure on:						
Raising funds	920.40	-	-	920.40	1,184.39	
Charitable activities	114.00	4,656.79		4,770.79	5,060.10	
Other trading activities	93,807.84	49,138.85	-	142,946.69	149,004.66	
Total expenditure	94,842.24	53,795.64	-	148,637.88	155,249.15	note 3
Net gains (or losses) on investments				-		
Net income or (net expenditure)	(942.92)	(7,142.69)	1,852.73	(6,232.88)	5,483.91	
Transfers between funds	(662.10)	2,514.83	(1,852.73)	-	-	
	(662.10)	2,514.83	(1,852.73)	-	-	note 8
Other recognised gains/(losses):						
Gains/(losses) on revaluation of fixed assets	(56.98)	(1,439.86)	(2,630.43)	(4,127.27)	2,310.08	
Other gains/(losses)				-		
Net movement in funds	(1,662.00)	(6,067.72)	(2,630.43)	(10,360.15)	7,793.99	
Reconciliation of funds:						
Total funds brought forward	61,074.02	149,866.85	77,422.17	288,363.04	280,568.84	
Total funds carried forward	59,412.02	143,799.13	74,791.74	278,002.89	288,362.83	note 10

1209306 - The Joint council for the parishes of Rogate with Terwick and Trotton with Chithurst

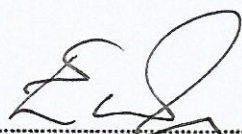
Balance Sheet

for the year ended 31 December 2025

The financial position and summary of funds at the year end were:

	Total Funds 2025 £	Total Funds 2024 £	
Intangible assets	-	-	
Tangible assets	-	-	
Endowed investments	110,736.56	114,863.83	
Total fixed assets	110,736.56	114,863.83	note 9
Stocks	18.00	18.00	
Debtors	2,901.29	1,278.36	note 11
Investments	107,500.00	101,000.00	
Cash at bank and in hand	60,006.03	73,229.64	
Total current assets	170,425.32	175,526.00	
Creditors: Amounts falling due within one year	3,158.99	2,026.79	note 12
Net current assets or (liabilities)	167,266.33	173,499.21	
Total assets less current liabilities	278,002.89	288,363.04	
Creditors: Amounts falling due after more than one year	-	-	note 13
Provisions for liabilities	-	-	
Total net assets or (liabilities)	278,002.89	288,363.04	
The funds of the charity:			
Endowment funds	74,791.74	77,422.17	
Restricted funds	143,799.13	149,866.85	
Unrestricted funds	59,412.02	61,074.02	
Total charity funds	278,002.89	288,363.04	note 14

This Annual Financial Report for the year ended 31st December 2025, including the notes following, was approved by the PCC and signed on its behalf by



The Reverend Edward M Doyle, PCC Chairman

Date 17/03/2026

1209306 - The Joint council for the parishes of Rogate with Terwick and Trotton with Chithurst

2. Analysis of Income

for the year ended 31 December 2025

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2025 £	Total Funds 2024 £
<i>Voluntary receipts</i>					
Planned Giving (GA)	15,447.00	210.00		15,657.00	16,989.00
Planned Giving (no GA)	2,792.89			2,792.89	3,569.63
Collections-(GA envelopes)	1,404.10			1,404.10	2,167.00
Loose cash collection (GASDS)	6,113.10			6,113.10	6,747.17
Donations-(gift aid)	1,254.97	5,434.35		6,689.32	1,438.42
Donations-(no gift aid)	613.01	1,111.46		1,724.47	1,900.56
Parish Giving Scheme	36,505.75			36,505.75	38,062.20
Gift aid recovered	16,162.81	-		16,162.81	15,783.75
Legacies	-	23,472.08		23,472.08	5,000.00
Grants	-	6,462.00	24.48	6,486.48	23,317.68
	80,293.63	36,689.89	24.48	117,008.00	114,975.41
<i>Activities for generating funds</i>					
Fund raising	450.84	2,180.48		2,631.32	8,743.10
	450.84	2,180.48	-	2,631.32	8,743.10
<i>Investments</i>					
Bank & CBF deposit interest	4,534.25	489.66	-	5,023.91	6,445.24
Dividends	39.60	1,000.77	1,828.25	2,868.62	2,801.66
	4,573.85	1,490.43	1,828.25	7,892.53	9,246.90
<i>Church activities</i>					
Fees-weddings etc	8,081.00	2,134.00		10,215.00	7,873.00
Trading	-			-	-
Insurance claim	500.00	-		500.00	15,071.60
Little Angels		520.00		520.00	759.00
Charity donations		3,638.15		3,638.15	4,064.05
Other receipts	-	-	-	-	-
	8,581.00	6,292.15	-	14,873.15	27,767.65
Total received on all funds	93,899.32	46,652.95	1,852.73	142,405.00	160,733.06

1209306 - The Joint council for the parishes of Rogate with Terwick and Trotton with Chithurst

3. Analysis of expenditure

for the year ended 31 December 2025

	Unrestrict Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2025 £	Total Funds 2024 £	
Generating funds						
Fundraising/event costs	920.40			920.40	1,184.39	
	920.40	-	-	920.40	1,184.39	
Church activities						
Missionary and charitable giving-home	114.00	4,456.79		4,570.79	5,060.10	note 4
Missionary and charitable giving-away	-	200.00		200.00	-	note 4
Diocesan parish share	60,000.00			60,000.00	60,000.00	
Rector & Readers fees	535.00			535.00	449.80	note 6
DBF fees	3,812.00			3,812.00	3,643.00	
Clergy expenses	3,564.56			3,564.56	3,534.67	note 6
	68,025.56	4,656.79	-	72,682.35	72,687.57	
Church expenses						
Vicarage	5,346.75			5,346.75	5,145.31	note 6
Insurance	5,885.82			5,885.82	5,724.75	
Utilities and oil	2,782.68			2,782.68	2,214.22	
Church upkeep of services	2,735.78			2,735.78	1,968.06	
Benefice expenses	1,731.43			1,731.43	1,661.32	
Church running expenses	357.94			357.94	2,219.45	
Childrens' activities	5.45	555.00		560.45	706.13	
Church maintenance	3,072.93			3,072.93	3,047.92	
Upkeep of churchyard	-	12,064.76		12,064.76	9,598.10	
Bank charges	71.50			71.50	61.50	
Governance	3,906.00			3,906.00	3,952.00	note 7
	25,896.28	12,619.76	-	38,516.04	36,298.76	
Major capital expenditure						
Church Fabric Repairs	-	36,519.09	-	36,519.09	45,078.43	
	-	36,519.09	-	36,519.09	45,078.43	
Total expended on all funds	94,842.24	53,795.64	-	148,637.88	155,249.15	

Notes to the Financial Report (continued)

for the year ended 31 December 2025

	Unrestricted Fund £	Restricted Funds £	Endowed Funds £	Total Funds 2025 £	Total Funds 2024 £
4 Missionary and charitable giving:					
Home:					
Air Ambulance - Kent, Surrey & Sussex		240		240	50
Bishops Discretionary fund		85		85	-
British Heart Foundation				-	154
Chestnut Tree Childrens Hospice		155		155	372
Children's Society				-	86
Christian Aid appeal		220		220	431
Fishermans Mission		60		60	20
Great Ormond Street		22		22	-
Midhurst Deanery Support Worker		800		800	800
Midhurst Palliative Care		721		721	50
St Wilfrids Hospice				-	223
Stonepillow		20		20	-
Rogate School Friends & Family		2,080		2,080	2,347
Rosemary Foundation				-	147
Royal British Legion	114	53		167	381
	114	4,457	-	4,571	5,060
Overseas:					
Christian aid		200		200	-
	-	200	-	200	-
Total charitable giving	114	4,657	-	4,771	5,060
	Unrestricted Fund £	Restricted Funds £	Endowed Funds £	Total Funds 2025 £	Total Funds 2024 £
5 Staff costs					
Wages and salaries inc PAYE	-			-	810
	-	-	-	-	810
The PCC no longer has any employees					
6 Payments to PCC members				2025	2024
Clergy support - Vicarage council tax & exenses, travel, hospitality, postage, travel expenses; plus Readers' training and conference fees:				8,911	8,680
	Unrestricted Fund £	Restricted Funds £	Endowed Funds £	Total Funds 2025 £	Total Funds 2024 £
7 Governance					
Accounts production	3,816			3,816	3,850
Independent examination/other	90			90	102
	3,906	-	-	3,906	3,952
	Unrestricted Fund £	Restricted Funds £	Endowed Funds £	Total Funds 2025 £	Total Funds 2024 £
8 Analysis of transfers between funds					
R Endowment interest to churchyard funds	-	459	(459)	-	-
R Endowment interest to general funds	298	-	(298)	-	-
R Chancel trust income for insurance	24	-	(24)	-	-
From general funds towards churchyard wall repair	(500)	500		-	-
TE Transfer of endowment interest to restricted	-	760	(760)	-	-
TE General donations from restricted	-	-	-	-	-
TR Piggott dividends this year for churchyard/maintenance		311	(311)	-	-
TR Chithurst insurance from their funds	(485)	485		-	-
	(662)	2,515	(1,853)	-	-

1209306 - The Joint council for the parishes of Rogate with Terwick and Trotton with Chithurst

Notes to the Financial Report (continued) for the year ended 31 December 2025

	Unrestricted Fund	Restricted Funds	Endowed Funds	Total Funds 2025
	£	£	£	£
9 Fixed Assets				
Investments				
Market value 1 January 2025	1,425	36,016	77,422	114,864
Disposals at carrying value	-	-	-	-
Purchases at cost	-	-	-	-
Net gains and revaluation	(57)	(1,440)	(2,630)	(4,127)
Market value 31 December 2025	1,368	34,577	74,792	110,737

Shareholding:

- R Robinson Trust: 464.54 CBF shares. Unspecified use. Dividend allocated General fund by PCC resolution
- R Bridger/Thompson Trust: 714.04 CBF shares. Purpose specified by donors for general churchyard use
- R Chancel Trust: 50.00 CBF shares (PCC does not own) - dividends payable for Chancel insurance.
- TE Hodge Trust - 1182.97 CBF shares in. Purpose - upkeep of family grave, church fabric and maintenance.
Income used for churchyard upkeep
- TE Hett/Lieven-Bauwens Fund - 1557.62 CCLA shares. Purpose-preservation & upkeep of St. Peter's Church.
Income used to support church maintenance including the heating system.
- TR Piggott etc - 484 shares in CCLA Investment fund - Purpose - Trotton churchyard
Income used for churchyard & maintenance of church
- TR Griffiths Bequest - 61.64 shares in CBF Investment fund - Purpose -unrestricted

	Unrestricted Fund	Restricted Funds	Endowed Funds	Total Funds 2025	2024
	£	£	£	£	£
10 Analysis of net assets by fund					
Fixed assets for church use					
Investment fixed assets	1,368	34,577	74,792	110,737	114,864
Current assets	61,203	109,223	-	170,425	175,526
Current liabilities	(3,159)	-	-	(3,159)	(2,027)
Long term liabilities	-	-	-	-	-
	59,412	143,799	74,792	278,003	288,363
11 Debtors					
Gift aid recoverable	2,325	-	-	2,325	852
Other debtors	576	-	-	576	426
	2,901	-	-	2,901	1,278
12 Creditors: amounts falling due within one year					
Deferred income	-	-	-	-	-
Accruals	1,250	-	-	1,250	1,903
Archdeacon's loan	-	-	-	-	-
Other creditors	1,909	-	-	1,909	124
	3,159	-	-	3,159	2,027
13 Creditors: amounts falling due after more than one year					
Deferred income	-	-	-	-	-
Accruals for utilities and other costs	-	-	-	-	-
Archdeacon's loan	-	-	-	-	-
Other creditors	-	-	-	-	-
	-	-	-	-	-

1209306 - The Joint council for the parishes of Rogate with Terwick and Trotton with Chithurst

Notes to the Financial Report (continued)

for the year ended 31 December 2025

	Balances b/fwd <u>1 Jan 2025</u>	Income	Expenditure	Transfers, other gains & losses	Balances c/fwd <u>31-Dec-25</u>
	£	£	£	£	£
14 Statement of funds (see notes below for details)					
Endowed Funds					
Rogate Endowment Trusts	27,252	782	-	(1,871)	26,162
Rogate Endowment Deposits	11,625	-	-	-	11,625
Terwick Hodge Fund	27,353	760	-	(1,854)	26,260
Trotton Piggot Fund	11,191	-	-	(447)	10,744
Total of all Endowed Funds	77,422	1,542	-	(4,172)	74,792
Restricted Funds					
Rogate Restricted Funds	24,968	34,171	(10,145)	959	49,953
Terwick Hett Fund	36,016	-	-	(1,440)	34,577
Terwick Restricted funds	38,181	9,737	(21,925)	-	25,993
Trotton Restricted Funds	50,701	3,506	(21,726)	796	33,277
Total of all Restricted Funds	149,867	47,413	(53,796)	315	143,799
Unrestricted Funds					
Rogate General Fund	25,177	50,034	(48,579)	(177)	26,455
Rogate Designated Improvements Fund	9,912	-	-	-	9,912
Terwick Unrestricted Fund	10,193	19,353	(22,049)	-	7,497
Trotton - Griffiths bequest Fund	1,425	-	-	57	1,368
Trotton Unrestricted Fund	14,366	24,513	(24,214)	(485)	14,180
Total of all Unrestricted Funds	61,074	93,899	(94,842)	(719)	59,412
TOTAL FUNDS	288,363	142,854	(148,638)	(4,576)	278,003

Rogate:

Endowment Funds: Are an accumulation of various small, ancient legacies. There is no evidence available as to the donors' intentions for these trusts other than information at Note 9 (Rogate).

Restricted Funds: Comprise Fabric Fund for maintenance work on church building; Bell Tower Fund for improvements to bells/tower; Churchyard Fund for maintenance in churchyard/burial grounds; support of Little Angels parent and toddler group; money set aside for urgent charitable donations when natural disasters/emergencies arise.

Unrestricted Funds: Used for general operating costs. Includes a legacy and designated sum which the PCC set aside towards the cost of future improvements.

Terwick:

Endowment Funds: The Tamplin and Hodge Trusts' purposes are primarily for the upkeep of Terwick churchyard

Restricted Funds: The Hett / Lieven-Bauwens Fund's purpose is the preservation and upkeep of St Peter's Church plus the churchyard fund; roof fund; fabric fund and charity fund for donations given for a specific charity collection.

Unrestricted Funds: Used for general operating costs.

Trotton:

Endowment Funds: The Piggot Trust purpose is for the upkeep of Trotton churchard with income for churchyard or church maintenance.

Restricted Funds: Comprises fund for Trotton fabric; Chithurst fabric; kneeler fund; churchyard fund and charity fund for donations given for a specific charity collection.

Unrestricted Funds: Griffiths Bequest - unrestricted.
Used for general operating costs.

Restricted Funds

	<u>1 Jan 2025</u>	<u>Income</u>	<u>Expenditure</u>	<u>Reval/trans</u>	<u>31-Dec-25</u>
<i>Rogate fabric Fund</i>	15,912	23,954	-	-	39,866
<i>Rogate Bell Tower Improvements Fund</i>	1,786	-	-	-	1,786
<i>Rogate Churchyard Fund</i>	665	4,038	(4,993)	959	669
<i>Little Angels</i>	485	520	(555)	-	450
<i>Rogate Charities Fund</i>	6,120	5,659	(4,597)	-	7,182
<i>Terwick Hett/Lieven-Bauwens Fund</i>	36,016	-	-	(1,440)	34,577
<i>Terwick Churchyard Fund</i>	7,959	6,736	(7,072)	-	7,623
<i>Terwick Fabric Fund</i>	30,222	3,001	(14,853)	-	18,369
<i>Terwick Charity Fund</i>	-	-	-	-	-
<i>Trotton Kneeler Fund</i>	114	-	-	-	114
<i>Chithurst Fabric Fund</i>	27,990	3,242	21,666	485	10,051
<i>Trotton churchyard fund</i>	174	-	-	-	174
<i>Trotton fabric fund</i>	22,424	204	-	311	22,938
<i>Trotton Charity fund</i>	-	60	60	-	-
	149,867	47,413	(53,796)	315	143,799

Joint Council for the Parishes of Rogate with Terwick and Trotton with Chithurst

Notes to the financial report

1. Accounting policies

Basis of preparation:

The Joint Council is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and the Church Accounting Regulations 2006, in accordance with applicable accounting standards and the current (2016) Statement of Recommended Practice, Accounting and Reporting by Charities, (SORP (FRS 102)).

The financial statements have been prepared under the historical cost convention as modified by the inclusion of investments at market value. The financial statements include all transactions, assets and liabilities for which the Joint Council is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those which are informal gatherings of church members.

Funds accounting:

Funds held by the Joint Council are:

- *Unrestricted funds* - general funds which can be used for Joint Council ordinary purposes.
- *Designated funds* - monies set aside by the Joint Council out of unrestricted funds for specific future purposes or projects.
- *Restricted funds* - a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest; b) donations or grants received for a specific object or invited by the Joint Council for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance on that fund,
- *Endowment funds* - funds for which the capital must be maintained; only income arising from the investment of the endowment may be used, either as restricted or unrestricted funds, depending on the purpose set out in the terms of the original endowment.

Income and endowments: are accounted for without deduction for any costs of receivability, are recognised when there is evidence of entitlement, receipt is probable, and the amount can be measured reliably.

Donations and legacies:

- *Collections* are recognised when received.
- *Planned giving receivable* is recognised when there is evidence of entitlement, receipt is probable, and the amount accords with the Gift Aid declaration or other record of intention to donate.
- *Gift aid recovered* is recognised when the income to which it is attached is recognised.
- *Grants and legacies* are recognised when the formal offer in writing of the funding, is received by the Joint Council.

Charitable activities: statutory fees for weddings and funerals are recognised when the office occur.

Other trading activities:

- Trading activities are where income is receivable in return for selling goods or providing services. Income from trading is recognised either: a - when received, or b - in the case of concerts: for the year in which the event occurs, irrespective of date of receipt. Advance bookings are included in creditors until the concert has taken place.
- Sales of magazines and study notes are recognised when received.

Investment income: dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue.

All other income: is recognised in accordance with the above overall policy.

Gains and losses on investments:

- Realised gains are recognised when the investments are sold.
- Unrealised gains and losses are accounted for on revaluation at 31 December.

Expenditure: is recognised when there is evidence of entitlement, payment is probable, and the amount can be measured reliably.

Grants and donations: are accounted for when paid over, or when awarded where the award creates a binding obligation on the Joint Council.

Church activities: The Diocesan Parish Share is accounted for on an annual basis, reflecting the allocation set by our Deanery. Any parish contribution unpaid at 31 December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the balance sheet.

Fixed assets

Tangible fixed assets: consecrated and beneficed property of any kind is excluded from the accounts by s.10(2) of the Charities Act 2011.

Movable church furnishing held by the Rector and Churchwardens on special trust for the Joint Council and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected but are not included in the financial statements.

All expenditure on consecrated or beneficed buildings and individual items costing under £3,000 are written off in the year they were incurred.

Depreciation: is calculated to write down the cost of tangible fixed assets, excluding freehold properties, over their expected useful lives. The rates generally applicable are:

Fixtures and fittings	20%
Audio visual equipment	33%
Office equipment	25%

Investments: are stated at market value at the balance sheet date.

Current Assets: Amounts owing to the Joint Council at 31 December in respect of fees, rents or other income are shown as debtors, less provision for amounts that may prove uncollectible.

Short-term deposits include cash held on deposit either with the CBF Church of England Funds, or at the bank.

Independent Examiner's Report to the Joint Council of Rogate with Terwick and Trotton with Chithurst for the Year Ended 31st December 2025

Section A

This is my report to the Joint Council of Rogate with Terwick and Trotton with Chithurst (Registered charity 1209306) on the Trustees Annual Report for the year ended 31 December 2025.

Respective responsibilities of trustees and examiner

The Joint Council members are responsible for the preparation of the annual reports. The Joint Council members consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

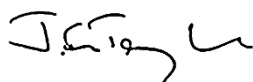
- 1) examine the accounts under section 145 of the Charities Act,
- 2) to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act,
and
- 3) to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with my examination, no matter has come to my attention

- 1) which gives me reasonable cause to believe that in, any material respect, the requirements:
 - a. to keep accounting records in accordance with section 130 of the Charities Act; and
 - b. to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act
- 2) have not been met; or
- 3) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Examiner's signature:

.....

Examiner's name:

John Taylor

Date:

2 May 2026

Relevant professional qualification(s) or body:

Examiner's address: Downsview House, Trotton, West Sussex GU31 5EW