

Westbourne Church Restoration Trust

Report of the Trustees & Financial Statements for the year ended 31 December 2025

“Saving a roof safeguards the rest of the building:
paintings, monuments, tombs, tiles, metalwork, woodwork,
floors, bells, organs. Saving a roof enables vital work to
carry on”

The National Churches Trust

Registered Charity Number: 1015673

Westbourne Church Restoration Trust

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025

Aim

The church belongs to the whole community, whether they attend regularly, pop in occasionally or simply enjoy seeing it there every day. The Westbourne Church Restoration Trust's aim is "the preservation, repair, maintenance, improvement, upkeep, beautification and restoration of the church buildings and churchyard" for the community.

Since its foundation in 1992 The Trust has publicly focused on 'preservation and restoration' which have been taken to include repair, maintenance and upkeep and has made no contributions to 'improvements or beautifications'. Whilst such enhancements remain our aim, in practical terms, they may remain some years away.

The National Churches Trust stated this year the most important part of a church building is its roof .

In 2024 the north face of the nave roof was restored, the chancel roof was restored in 2023 as was the south porch roof (2022) . The roof abutment (joints) between the roofs and the tower were repaired as part of the major Tower Restoration in 2015 . The roofs of the south face of the nave, the two vestries, and north porch will, in time, require restoration. Cost over the next ten years could be over £150k. The last partial 'patching-up' of the south face of the nave was in 2003 and funded by the Trust. There is evidence of past roof leaks and currently (January 2026) there is a leak into the south aisle under the south face of the nave roof. The chapel north wall is also damp. It has yet to be determined whether it is ingress from a cracked stone window sill, rising damp or another cause. The South aisle wall is similarly damp.

One of the Trust's main concerns is to have sufficient funds to initiate the appeal that will inevitably be required for these works after funding the more immediate works required by quinquennial inspections and a programme of preventative maintenance. The timing of the roof repairs will be determined by the PCC based on the outcome of future Quinquennial Inspections (QI)

Annual Objective

The maintenance of St John's is the responsibility of the Parochial Church Council. The Trust's objective is currently to raise £17,500 net of expenses each year. The trustees estimate that this should make a significant contribution to funding the necessary works identified by the Quinquennial Inspections and a limited amount of preventative maintenance.

Our Strategy

We aspire, in the long term, to

- create and maintain a regular givers group of between 30-35, who have an average life expectancy of 15 years or more, of whom at least 20% are non-church going villagers and who might collectively contribute about £20,000 each year.
- increase our income from investments by investing in a professionally managed investment fund comprising a diverse portfolio of equities and fixed interest bonds from around the world.
- to keep the Trust in the public eye by:
 - funding visible restoration projects
 - holding at least two event a year
 - widening the distribution of the brochure beyond the parish
 - maintaining an up-to-date web-site that explains our work and promotes on-line regular giving, donations and legacies.
 - publishing regular articles in the Westbourne Magazine

And so

• create and maintain a self-regenerating group of about 75 people (some 3% of villagers) who regularly participate in Trust's events and activities and sustain two smaller groups; one of 30 -35 who become regular givers (as above) and a second of 8 to 12 who are the trustees.

Together they will ensure that our beautiful village church is restored, well maintained and open to all villagers not just today but for generations to come. □

Review of the Year

In 2025 we achieved:

- Funded two small visible projects (if you look carefully) and our first preventative maintenance project, all in full (see below)
- 28 regular givers who, by the end of 2025, were contributing £15,579 (including Gift Aid) per year. The median monthly gift is £25 pcm including gift aid.
- An annual net income of £22,528, the highest since the Trust was founded.
- A regular giving income in 2024 of £13,649 – again exceeding last year's record income and the highest since our foundation in 1992
- A significant 65% increase in the number of regular givers by 17 to 28
- Holding three events - our second annual Celebration, our first Chantry Hall soiree and our second Curry Night.
- A continuing public profile with an article in the Westbourne Magazine, having stalls at 3 church & village events and giving a presentation to the church's AGM.
- The introduction of a scheme so that our supporters may display their support with a small window sticker (roundel) and encourage others to do so. 14 were being displayed at the end of the year.
- The introduction of a short probate leaflet to encourage our supporters and others to consider making a final gift to the Trust in their will. Three have done so.
- Appointed 4 new trustees (one in 2026) so we now have 10 trustees comprising 6 members of the church, 3 villagers who are not church members, and the Rector.

Unfortunately we were unable to achieve:

- Both aspects of our target for non-church villager support of 20%. Currently 21% (by number) of our contributors are such villagers who contribute 8% (by value) of our regular giving income. □
- Our target for the life expectancy of our regular donors of 15 years or more, currently it is just over 12 years.

To achieve either target, we need more non-church, younger (under 70!) regular donors.

Sadly, David Childs Hopkins died in the autumn. David was an enthusiastic supporter of restoration work donating his extensive project management skills supervising the restorations of both the church tower (2015) and Woodmancote Church (2018). He worked hard to achieve value for money - on one memorable occasion, climbing the scaffolding around the tower to re-install the hands of the refurbish clock whilst receiving free instructions from the church's horologist on his mobile phone! □

Funded Projects

The Trust funded three projects in full

Preservation: The securing of the brass chandeliers and the wooden font hood. (£3,580). Both these items are significant.

- The chandeliers were presented to the church in 1737 when such fittings were the standard form of artificial lighting in major English churches.
- The elaborate Gothic Revival-style wooden font cover was presented to the church, together the font, in 1865 by the then Rector, The Revd John Sperling, as part of the extensive Victorian restoration.

Restoration: The partial repainting of the ceiling of the North Chapel (£570)

Preventative Maintenance: Gutter inspection & clearance (£495). Inspected in January 2025, once all the leaves had fallen, to ensure there are no obstructions that may cause leaks into the church.

The PCC has completed almost all the 'Priority One' items from the QI 2024. They were mainly maintenance matters. It is moving on to lower priorities and hopes to develop a full preventative maintenance plan over the coming year. The Trust applauds this initiative.

Regular Giving

The number of regular donors increased by 62% to 28 who contributed, including gift aid, £13,649 (2024 £8,097). Some supporters and Trustees were able to increase their donations to reflect inflation. We are most grateful for all this support. All trustees give in cash or kind.□

The Trustees are very aware that this income stream is very fragile, 61% is given by supporters over 75 years old. To remedy this, we need younger (less than 75!) supporters.□

Celebration 2025

□ □

This year our annual celebration of the Trust's work was blessed by excellent weather in a beautiful garden. Over the last 33 years the Trust has funded some £303,000 (at today's value) of preservation and restoration work from visible 'battlements and abutments' to invisible 'gutter and gullies. Intended as both a thank you to our existing supporters and an introduction to our work to new people, we invited some 63 people of whom 39 (62%) attended (2024 76:18:24%). 6 (2024 3) new regular gifts and 1 increased gift (2024 4) were given and donations received from attendees, non-attendees, church goers and non-church goers from throughout the village. The annualised values of regular gifts and single donations raised was £3,396 (2024 £5,807).

Other Fundraising and Expenses

In May we held a reception at Chantry Hall to explain our work. Kindly hosted and sponsored by two residents it was attended by 14 guests. Our second Curry Night was attended by 33 (up from 27 in 2024). The annualised values of regular gifts and single donations raised at these events were £525 and £482 respectively. Our stalls at the Summer Fete and Christmas Fair raised £318 (2024 £278).

All expenses and raffle prizes are sponsored or donated by the trustees. Ticket prices for events include the costs of the event and a donation to the Trust (potentially gift aid-able) as well as generating a profit. The services of the Independent Examiner are provided pro bono. No personal expenses were paid to trustees.

Investment Income

Given the uncertainties in the financial markets, the trustees continue to take the prudent approach of deferring its investment in an investment fund and continue to hold its funds in cash. The higher interest rates during the year generated an annual income of £3829 (2024 £3,894). The position is reviewed at each trustee meeting.

Keeping the Trust in the public eye

Our chair wrote the leading article 'View from the Village' in the September edition of the Westbourne Magazine. We continued to have staffed information stalls at the Church's Summer Fete and Christmas Fair, and presented our Summary Report for 2024 to the church's Annual Meeting.□

We will continue to introduce people to the work of the Trust through events and publicity. This year as well as Celebration 2026 and Curry Night, we will hold a series of talks, with light refreshments, in the autumn on music, art and literature.

Last year we agreed with the PCC that we could display a list of the Trust's contributions to the church's preservation and restoration since 1993. Older Church and Trust records sometimes lack clear detail. We are still researching that list.

Board of Trustees

Three new trustees have been appointed: Guy Elgood in March, Susie Driver in May and Michael Briggs in January 2026.

Financial Review

The Trust raised £22,522, net of expenses, and made grants of £4,645 resulting in a surplus of £17,877. We have £100,00 for future restoration projects of which up to £45,000 has been pledged for the PCC's Quinquennial Inspection 2024 works and £43,000 for long term building needs such as those parts the roof that have not been restored in the last three years.□

Trust Policies

During the year the Board of Trustees managed the Trust in accordance with the following policies:

Investment –The Trust's strategy is to maximise our investment return and minimise risk whilst allowing access to funds as necessary. This requires investment, sufficient to fund long term building needs, in a managed fund and we chose the CCLA COIF Charities Ethical Investment Fund. The actual investment continues to be deferred (as above). The situation is reviewed at every trustee meeting.

Reserves - The Trust's purpose is the care of St John the Baptist Church, Westbourne. This requires we hold reserves for known and unknown risks in both the short and long term which the trustees currently assess as at least £100,000. The trustees annually review this policy and the risks.

Risk – the main risk the Trust continues to be exposed to is a failure to raise sufficient funds to help the Parochial Church Council preserve and restore the church building in Westbourne. This risk is addressed by having long-term plans to create a group of 30 or more regular donors, hold at least three publicity and fundraising events each year and maximise income from investments (see above).

Internal control – the Trust is a small organisation where control is maintained through the Board of Trustees collectively taking all significant decisions, all contracts and payments being authorised by two trustees' signatures and the financial records being scrutinised annually by an independent examiner. The Trust does not employ staff.

Public Benefit

The trustees have considered the guidance produced by the Charity Commission on the provision of public benefit and they confirm that public benefit has been provided by contributing to the maintenance of a church building in which there is regular public worship open to all and which may be used for organ and choral recitals, and public meetings and consultations.

Going Concern

The Board of Trustees ensures that the Trust's financial commitments never exceed its reserves.

Statement of the responsibilities of members of the Board of Trustees

In accordance with the Declaration of Trust the Board of Trustees is responsible for the administration and management of the affairs of the charity and is required to present independently examined financial statements for each financial year. Charity law requires the Board of Trustees prepare an Annual Report and financial statements for each financial year in accordance with the Charities SORP (FRS 102) (Second edition October 2019).

Approved and authorised for issue by the Board of Trustees on 20 March 2026 and signed on its behalf on that date by:

Mart Galloway
Chair of Board Of Trustees

Jonathan Kipling
Treasurer

Westbourne Church Restoration Trust

Independent examiner's report to the trustees of Westbourne Church Restoration Trust

I report to the trustees on my examination of the accounts of the Westbourne Church Restoration Trust for the year ended 31st December 2025 on pages 7 to 11

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's 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

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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.

Russell Caird,
Woodmans,
White Chimney Row,
Westbourne,
West Sussex, PO10 8RS

20 March 2026

Westbourne Church Restoration Trust

STATEMENT OF FINANCIAL POSITION FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Total Restricted Funds	
		2025 £	2024 £
Fixed assets			
Investments	6	100,259	<u>77,524</u>
Debtors	7	1,102	3,463
Cash at bank and in hand		<u>1,536</u>	<u>3,709</u>
Total current assets		<u>2,638</u>	<u>7,172</u>
Creditors: amounts falling due within one year		<u>325</u>	-
Net current assets		2,314	<u>7,172</u>
Total net assets		<u><u>102,572</u></u>	<u><u>84,696</u></u>
Funds of the charity	8		
Restricted Funds Preservation & Restoration - General		2,573	2,696
Designated Projects		100,000	82,000
Total funds of the charity		<u><u>102,573</u></u>	<u><u>84,696</u></u>

The notes form part of these financial statements

The financial statements were approved and authorised for issue by the Board of Trustees on 20 March 2026 and were signed on its behalf on that date by:

Mary Galloway
Chair of Board of Trustees

Jonathan Kipling
Treasurer

Westbourne Church Restoration Trust

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Total Restricted Funds	
		2025	2024
		£	£
Income and endowments from:			
Giving	1	17,303	12,080
Fundraising	2	1,496	3,285
Giving & Fundraising		18,799	15,365
Investments	3	3,830	3,894
		Total income	19,259
		22,629	22,629
Resources expended on:			
Restoration Projects	4	4,645	21,183
Raising funds			204
Publicity	5	106	361
Administration			-
		Total expenditure	21,748
		4,751	4,751
		Net income	(2,489)
		17,877	17,877
Total funds brought forward at 1 January		84,696	87,185
		Total funds of the charity	84,696
		102,573	102,573

The notes form part of these financial statements

Westbourne Church Restoration Trust

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting Policies

Accounting Convention

The financial statements have been prepared under the historical cost convention and in accordance with Charities Act 2011 and the requirements of the Statement of Recommended Practice for Charities (FRS 102) (Second edition October 2019).

Incoming Resources

All incoming resources are included on the statement of financial affairs when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Tax reclaimed and donations are included in the SOFA at the same time as the gift to which they relate. Investment income is included in the accounts when receivable.

Resources Expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where the costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The Trust is exempt from tax on its charitable activities.

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Designated funds are funds allocated by the trustees for a particular purpose. Restricted funds can only be used for the particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for a particular purpose. In March 2026 the Trust was advised that all its fundraising since 1992 should have been classified as restricted fundraising. Classifications have been change accordingly.

Westbourne Church Restoration Trust

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

	Gift £	Gift Aid £	Total Restricted Funds	
			2025 £	2024 £
1 Giving				
Regular Giving	10,992	2,657	13,649	8,097
Project Sponsorship (<i>Restricted Funds</i>)			-	1,183
One -off Donations	3,341	186	3,527	197
Sponsorship of Expenses	88	39	127	603
Legacy			-	2,000
	<u>14,421</u>	<u>2,882</u>	<u>17,303</u>	<u>12,080</u>

Trustees and their families in aggregate donated £5565 (2024: £3920) in regular giving, donations or sponsorship to the General Fund. Sponsorship includes expenses for prior years.

2 Fundraising				
Celebration 2024	340	81	421	2,747
Chantry Hall Soiree	251	24	275	-
Girls Curry Night	389	93	482	260
	<u>980</u>	<u>198</u>	<u>1,178</u>	<u>3,007</u>
Raffles at church events	318		318	278
	<u>1,298</u>	<u>198</u>	<u>1,496</u>	<u>3,285</u>

2a Fundraising for Regular Gifts

	General Fundraising £	Celebration 2025 £	Chantry Hall Reception £	Curry Night £	Total £
Ticket sales				975	
Donations	3341	340	251	100	
Gift Aid on donations	186	25	10	83	
Income	<u>3527</u>	<u>365</u>	<u>261</u>	<u>1,158</u>	
Expenses	-	224	56	726	
less Sponsorship	-	(224)	(56)	(40)	
less Gift Aid on Sponsorship	-	(56)	(14)	(10)	
Net Expenses	<u>-</u>	<u>(56)</u>	<u>(14)</u>	<u>676</u>	
Funds Raised	<u>3527</u>	<u>421</u>	<u>275</u>	<u>482</u>	<u>4,705</u>

Annualised Value of Regular Gifts received

New Gifts	3	6	2	-	11
Inceased Gifts	6	1	-	-	7
Annualised Value new gifts	975	2,825	250		4,050
Annualised Value increased gifts	2,333	150			2,483
	<u>3,308</u>	<u>2,975</u>	<u>250</u>	<u>-</u>	<u>6,533</u>
Full Value of 2025 Events	<u>6,835</u>	<u>3,396</u>	<u>525</u>	<u>482</u>	<u>11,238</u>

Westbourne Church Restoration Trust

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

		Tota Restricted Funds	
		2025	2024
		£	£
3 Investment Income			
	Deposit Account Interest	3,829	3841
	HMRC Interest	0	53
		<u>3,830</u>	<u>3894</u>
4 Restoration Projects			
	Restoration - North Chapel	100%	570
	Preservation - Chandeliers & Font Hood	100%	3,580
	Preventative maintainence - Gutters	100%	495
		<u>4,645</u>	<u>21,183</u>
	2024 Projects Church Doors 100% £1183; Nave Roof (north face) 29% £20,000		
5 Publicity			
	Advertising, plaque, website & brochure	106	361
		<u>106</u>	<u>361</u>
6 Investments			
	CCLA The CBF Church of England Deposit Fund	100,259	77,524
		<u>100,259</u>	<u>77,524</u>
7 Debtors - Amounts falling due within one year			
	Tax Recoverable - Gift Aid	87	2,476
	Interest Receivable	1,016	921
	Sponsorship due (advertising)/paid in advance (web hosting)		66
		<u>1,102</u>	<u>3,463</u>
8 Creditors - Amounts falling due within one year			
	Tax payable (gift aid overclaimed)	325	-
	Expenses	15	-
		<u>340</u>	<u>-</u>
8 Funds of the Charity			
	Restricted Funds Preservation & Restoration		
	General	2,573	2,696
	Designated Projects		
	Quiquennial 2024 works	45,000	50,000
	Long Term Building Needs	43,000	20,000
	Emergency & Liquidity Fund	12,000	12,000
		<u>100,000</u>	<u>82,000</u>
		<u>102,573</u>	<u>84,696</u>

Westbourne Church Restoration Trust

Governance, Legal and Administrative Information

The Trust was established by a Declaration of Trust dated 28th February 1992 and amended by Deeds of Variation on 26th October 1992, 1st November 2008, 6th November 2023 and 19th September 2025

Board of Trustees

Name	Title or nominating body	Number of meetings could have attended	Actual Attendance as trustee	Start Date of continuous appointment*	Notes
Mary Galloway	Board of Trustees	5	5	5 May 2021	Chair**appointed 21.3. 2022
Jonathan Kipling	Board of Trustees	5	5	4 October 2021	Treasurer & Secretary
Michael Briggs (Lord Briggs)	Board of Trustees	0	0	23 January 2026	
Nicholas Bond	Board of Trustees	5	3	21 March 2024	
Revd Andrew Doye	Rector	5	5	Not time limited	
Susie Driver	Board of Trustees	2	2	30 May 2025	
Guy Elgood	Board of Trustees	3	2	19 March 2025	
Andrew Gordon Lennox	PCC	4	4	14 July 2025	
Deborah Hargreaves	Board of Trustees	5	5	13 May 2024	
Rona Musker	Board of Trustees	5	5	13 May 2024	

*The maximum term of continuous appointment is eight years

**The maximum term of continuous appointment as chair is six years (three terms of two years)

Governance

New trustees are appointed by existing trustees so that the Board has the balance of skills and experience it needs to fulfil its aim. The Rector is automatically a trustee. The Parochial Church Council (PCC) may nominate one further person to be a trustee who the Board of Trustees must appoint. There must be between four and twelve trustees.

Trustees may retire by giving notice in writing. At each Annual General Meeting one third of the trustees (excluding the Rector), being those who have been in office the longest since their appointment or reappointment, retire from office and are eligible for re-appointment provided that it would not result in that person holding office for a consecutive period in excess of eight years on the assumption that on reappointment that person will remain in office for four years.

Independent Examiner

Russell Caird, Woodmans, White Chimney Row, Westbourne, West Sussex, PO10 8RS

Principal address

c/o Cranberry, North Street, Westbourne, West Sussex PO10 8SP

Bankers

Lloyds Bank plc, 10 East Street, Chichester PO10 1HJ

Investment Managers

CCLA Investment Management Limited, One Angel Lane, London EC4R 3AB

Administrative Details

Registered Charity Number:1015673