
Charity Registration No. 1131687

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF ALL SAINTS, LINDFIELD**

PCC MEMBERS' REPORT AND
FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31 DECEMBER 2025



**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ALL SAINTS, LINDFIELD
LEGAL AND ADMINISTRATIVE INFORMATION**

PCC Members

Mrs Catherine Bence	Reverend Benjamin Lucas
Reverend Hugh Boume	Mr Noah Mitchell (appointed 15/09/2025)
Mrs Susan Broadstock (appointed 19/05/2025)	Mrs Helen Morris
Mr Dominic Clark (resigned 12/05/2025)	Mr David Nicholls (resigned 20/10/2025)
Mrs Rebekah Crewe (appointed 12/05/2025)	Reverend Dr Stephen Nichols
Mrs Victoria Donougher	Mr Stephen Norris
Dr Paul England (resigned 16/06/2025)	Mrs Pamela Orna–Ornstein (resigned 12/05/2025)
Mr Samuel Griffiths	Mr John Phillips (resigned 12/05/2025)
Mr Philip Hale (appointed 12/05/2025)	Reverend Matthew Porter
Dr Kevin Hargin	Mrs Anne-Marie Prescott
Mrs Amanda Hateley	Mr Gordon Scoble
Mr Nicholas Hawes (appointed 12/05/2025)	Dr Kathryn Spensley (appointed 12/05/2025)
Mrs Jennifer Herring (resigned 12/05/2025)	Mr Jeremy Taylor (resigned 12/05/2025)
Mr Robert Kingdom (resigned 21/01/2025)	Mr Oliver Taylor
Mrs Anna Tostevin Leiwe	Mr Tim Webster (appointed 12/05/2025)
Mrs Bethany Leonard (resigned 20/10/2025)	Mr Cavan Wood

Treasurer Mr Oliver Taylor (appointed 21/01/2025) Mr Robert Kingdom (resigned 21/01/2025)

Charity Number 1131687

Principal Office The Tiger
122 High Street
Lindfield
West Sussex
RH16 2HS

Independent Auditors TC Group
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Shoreham Road
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West Sussex
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Bankers Barclays Bank plc
Leicester
LE1 1WA

CCLA Investment Management Limited
One Angel Lane
London
EC4R 3AB

Architect Mark Anderson
John D Clarke Architects
Suite 2, The Stables
25 South Street
Eastbourne

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ALL SAINTS, LINDFIELD
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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, LINDFIELD

PCC MEMBERS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

The PCC members present their report and accounts for the year ended 31 December 2025 of The Parochial Church Council of the Ecclesiastical Parish of All Saints, Lindfield.

The accounts have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the Charities Act 2011 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS 102)).

Aims and Purposes

All Saints is an Anglican Church within the evangelical tradition serving the parish of Lindfield and is situated on the High Street. It is part of the Diocese of Chichester and the Deanery of Cuckfield within the Church of England. The parish is a charity registered with the Charity Commission no 1131687 and the members of the Parochial Church Council (PCC) are its trustees. The PCC is the local representative body in accordance with the governance regulations of the Church of England. The Patron is Church Society Trust, a conservative evangelical association. Our purpose is to follow the Lord Jesus Christ and to make and grow fellow disciples who will make his name known and honoured throughout our community and beyond.

Our aims are:

- to worship Jesus Christ as Lord and Saviour
- to be a welcoming Christian community
- to embody as well as proclaim the gospel of God
- to promote Christian beliefs through evangelism and local outreach
- to grow in faith, hope and love through the teaching of the Bible and in the power of the Holy Spirit.

Although we are a local Church, we are also committed to supporting God's work further afield – through the Sussex Gospel Partnership and through our many mission partners in this country and across the world.

The PCC has had due regard to guidance published by the Charity Commission on public benefit. During the year 2025 the following served as members of the Parochial Church Council:

Ex-officio:

Incumbent:	Reverend Dr Stephen Nichols (Chair)
Associate Vicar:	Reverend Hugh Bourne
Associate Vicar:	Reverend Benjamin Lucas
Assistant Curate:	Reverend Matthew Porter
Churchwardens:	Dr Kevin Hargin (Vice Chair) Mr Samuel Griffiths

Elected:

Mrs Catherine Bence	Mrs Helen Morris
Mr Dominic Clark (until 12/05/2025)	Mr Stephen Norris
Mrs Rebekah Crewe (from 12/05/2025)	Mrs Pamela Orna-Ornstein (until 12/05/2025)
Mrs Victoria Donougher	Mr John Phillips (until 12/05/2025)
Mr Philip Hale (from 12/05/2025)	Dr Kathryn Spensley (from 12/05/2025)
Mrs Amanda Hateley	Mr Jeremy Taylor (until 12/05/2025)
Mr Nicholas Hawes (from 12/05/2025)	Mr Oliver Taylor
Mrs Anna Tostevin Leiwe	Mr Tim Webster (from 12/05/2025)
Mr Robert Kingdom (until 21/01/2025)	

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, LINDFIELD

PCC MEMBERS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

Deanery Synod representatives:

Dr Paul England (until 16/06/2025)	Mrs Anne-Marie Prescott
Mrs Bethany Leonard (until 20/10/2025)	Mr Gordon Scoble
Mr Noah Mitchell (from 15/09/2025)	Mr Cavan Wood
Mr David Nicholls (until 20/10/2025)	

Diocesan Synod representative:

Reverend Hugh Bourne	Mrs Jennifer Herring (until 12/05/2025)
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Co-opted member:

Parish Safeguarding Officer:	Mrs Susan Broadstock (from 19/05/2025)
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Other Elected Officers (*not members of Parochial Church Council*):

PCC Secretary:	Mrs Liz Jessop
Electoral Roll Officer:	Mr Ken Martin

Objectives

The objectives of All Saints are to put into effect its stated aims. It does this by recruiting clergy, specialist ministers, staff team members and volunteers to work together. The Vicar, PCC and ministry teams share a common vision for All Saints, these aims have been made more specific and targeted through the Mission Action Plan (MAP) - a vision document which all parties come back to for direction and guidance in our activities.

The PCC met 10 times during the year and the primary objective of the PCC is to co-operate with the Vicar in promoting the whole mission of the church – pastoral, evangelistic, social and ecumenical – to the benefit of the parish. We aim to serve Christ in every aspect of our lives, locally within the parish of Lindfield and engaging in and supporting God's work further afield. The PCC considers prayerfully with the Vicar how the mission of the church can go forward and what resources can be allocated to it. Together, they decide on broad areas of policy which define the day-to-day work of the church. To achieve these objectives the PCC employs a number of people:

		Employment start	
Ashley Bence	Facilities Manager	18.07.2022	
Janine Bending	Children's Pastor	01.07.2020	
Antonia Easley	Women's Pastor	01.09.2007	
Maria Emmerton	Church Accountant	29.03.2016	
Mandy Fisk	Cleaner	01.09.1994	
Sarah Hagger	Church Manager	01.10.1998	
Jane Haughton	Seniors' Pastor	01.01.2024	until 01/04/2026
Chris Steynor	Associate Minister for Music	01.09.2015	until 31/01/2026

In addition: (1) Rachel Nibloe was engaged from September 2023 as an Additional Needs Co-ordinator under the terms of a Secondment Agreement with Tiger Cubs Pre- School; and (2) Isabella Evans was engaged, on a voluntary basis, from September 2024 until July 2025 as a Ministry Trainee; and (3) Peter Silk was engaged, on a voluntary basis, from September 2025 as a Ministry Trainee.

Structure, Governance and Management

Membership of the PCC is determined under the Church Representation Rules and consists of ex-officio members (Incumbent, Associate Vicars and Assistant Curate), the Churchwardens and members of the Deanery, Diocesan or General Synods and up to 12 members of the church who are elected at the Annual Parochial Church Meeting (APCM). Each year Church members who are on the electoral roll are invited to stand for the PCC. Notification of forthcoming elections is posted on the church noticeboard and given in the All Saints News. Members are elected or retiring members re-elected for a period of 3 years at the APCM with a maximum term of 6 years allowable. Churchwardens are elected at the Annual Meeting of Parishioners that precedes the APCM.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, LINDFIELD

PCC MEMBERS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

The PCC is responsible for a wide range of matters affecting the parish, including financial administration of the church, the stewardship of funds, the appropriate accounting and reporting of the parish finances, maintenance and repair of church buildings and equipment, and compliance with health and safety, disability and child protection legislation.

The PCC works to ensure that each member of the Council is equipped to fulfil their role and each new member is paired with an existing member who oversees their induction into the role and responsibilities. The churchwardens, secretary and treasurer each attend courses run by the Diocese on their particular work. Regular mailings from the Diocese keep these officers up to date with changes in church regulations and financial procedures and these are reported to the whole PCC as appropriate.

The Parish Safeguarding Officer is responsible for ensuring that: (1) a Disclosure and Barring Service (DBS) check is conducted on all those who work with children and vulnerable adults in the church; and (2) training for such people is at the right level and fully up to date. The PCC arranges for a representative of all church groups to attend First Aid courses.

The PCC has appointed six committees and a number of working groups and ad-hoc Review Groups, as follows. These are governed by Terms of Reference as set by the Vicar and are accountable to, and report to, the full Council. The committees, working groups and review groups are able to co-opt members from outside the PCC.

- **Standing Committee** – the only committee required by law. It has the power to transact the business of the PCC between its meetings, subject to any directions given by the full PCC.
- **Finance Committee** – supports the Treasurer in managing the finances of All Saints, preparing reports for the PCC, developing budgets and assisting fundraising through Stewardship.
- **Fabric Committee** – manages the stewardship of All Saints Property – Church, Stable, Tiger buildings, Churchyard, Tiger car park, 2 Church Close and 75 Fieldway (sold in 2025 as stated in the accounts) – and examines, develops and implements projects as instructed by PCC.
- **Mission Development Group** - assists in formulating an overall strategy for mission and evangelism, promotes education and awareness in the parish, helps to discern which individuals and projects All Saints might support, and maintains links with and pastoral care of Mission Partners through the appointed ropelholders. It also prepares an annual budget for the PCC's consideration.
- **Safeguarding Management Group** – oversees the Safeguarding Register of DBS checks on those working with children and vulnerable adults, and ensures we follow diocesan and national best practice guidelines.
- **Staff Resources Group** – appointed to review, with the Vicar, the employee structure of the church and provide general HR advice to the Vicar and PCC.

Risk Assessment and Management

The PCC reviews annually all the risks that might affect All Saints. A Risk Register is maintained that summarises all our potential risks, assigning ownership of these risks to individuals and evaluating any likely impact and the adequacy of controls. No critical risks have been identified. The risks with the highest potential impact are those with regard to financial income. The PCC is content that with our annual Stewardship Appeal and other fabric related appeals and the immense generosity shown by the congregation, adequate controls are in place to mitigate any potential impact.

Financial Review

Total income for the year across all funds was £1,294,814 (2024: £880,741). Notes 6 and 7 of the accounts provide a detailed breakdown of total expenditure for the year across all funds, of £889,884 (2024: £957,250). There were investment losses of £33,983 (2024: investment gains of £28,705).

A description of the types of funds along with their performance during 2025 is set out below:

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, LINDFIELD

PCC MEMBERS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

- **General fund**

The General Fund meets the day to day running expenses for the ongoing activities of the church.

Accordingly, General Fund income received during the year was £826,389, a 3% increase on the previous year (2024: £802,948). Expenditure and transfers amounted to a charge of £805,508 (2024: £786,000) and, therefore, a surplus of £20,881 (2024: £17,192) was made. The balance carried forward on the fund at 31st December 2025 was £178,131 (2024: £157,750)

- **Restricted funds**

Restricted Funds represent funds received that are to be used for the specific purposes as requested by the donor. The principal fund is the Mission Fund (for personal giving) which covers donations received from individuals for mission support around the world.

Total income received into the Restricted Funds during the year was £47,306 (2024: £38,201). Expenditure and transfers amounted to a charge of £48,598 (2024: £43,388) and, therefore, a deficit of £1,292 (2024: £5,187) was incurred. The balance carried forward on the funds at 31st December 2025 was £16,035 (2024: £17,327).

- **Designated funds**

Designated Funds represent funds set aside by the PCC for specific purposes. The largest funds are the Property Fund (to hold the property assets of the church), the Fabric Fund (to maintain all the church properties), the Mission Fund (to support mission partners and programmes as designated by the PCC each year) and the Legacy Fund.

Total income received into the Designated Funds during the year was £419,519 (2024: £38,201).

Expenditure, gains on investments and transfers amount to a debit of £69,433 (2024: £98,811), with expenditure on Mission (£92,375), property (£35,416) and buildings maintenance (£55,386) being more than offset by transfers in from General Fund (£152,375). Therefore a surplus of £350,086 (2024: deficit of £60,978) was made.

The balance carried forward on the funds at 31st December 2025 was £2,739,248 (2024: £2,389,162).

- **Endowment funds**

Endowment Funds represent funds for which the capital must be maintained and the income derived from the capital is used for the purposes as set out in the original endowment. The principal fund is the Keith Marsh Endowment Fund which supports young people who are connected with All Saints in carrying out youth or mission work.

Income received into the Endowment Fund during the year was £1,600 (2024: £1,759). Expenditure and gains on investments amount to a credit of £172 (2024: £590) and, therefore, a surplus of £1,772 (2024: £1,169) was made. The balance carried forward on the funds at 31st December 2025 was £61,069 (2024: £59,297).

In summary, the PCC considers that All Saints continues to be in a strong financial position to meet its ongoing commitments.

PCC Policies

- **Investment Policy**

The PCC's investment strategy is to maximise income while protecting capital without taking undue risks. The majority (86%) of funds are held in easily accessible cash deposit accounts.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, LINDFIELD

PCC MEMBERS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

The policy also covers ethical matters insofar as the objective is to ensure that our investments do not conflict with our aims. It precludes direct or indirect investment in companies that generate more than 10% of revenues from armaments, pornography or tobacco. When investing funds due regard is taken of the following matters:

- The need to have practical access to low cost banking facilities which support the variety of transactions undertaken by the church (e.g. cash banking, foreign payments);
- The ethical investment policy adopted by the banking institution with which the church engages;
- The profit motive and ownership model of the banking institution;
- Any adverse publicity of the banking institution which may impact the church's own reputation; and
- Advice received from other organisations who operate in the sphere of ethical banking (e.g. the Diocese, A Rocha UK, Ecumenical Council for Corporate Responsibility).

• Reserves Policy

It is PCC policy to maintain a balance on the general unrestricted fund (excluding property) which equates to approximately two months of unrestricted payments, as contingency against unforeseen situations. Based on the 2026 budget this requires the church to have funds of £120,000. The closing balance this year of £178,000 (2024: £145,000) gives the church more than enough funds to meet this policy. The church holds free reserves of £1,544,361 at the 2025 balance sheet date (2024: £1,139,678).

• Other Policies

The PCC also has policies/guidelines covering: (1) Safeguarding (including E-safety and Domestic Abuse); (2) Data Protection; (3) Mission Development; (4) Conflicts of Interest; and (5) Finance/Purchasing.

Achievements and Performance

'Achievement' and 'Performance' are not appropriate terms for assessing the church's primary mission, which is to make disciples of Jesus Christ. Noted in this section are the attendance and membership figures required by the Church of England.

• Electoral Roll and Church Attendance

At 31st December 2025, there were 436 (2024: 434) names on the church electoral roll, 253 (58%) live within the Parish and 183 (42%) were not resident in the parish.

Our 2025 Statistics for Mission were submitted with the following totals (2024 figures in brackets):

Average weekly attendance (October)	- 475 (439)
Easter	- 813 (715)
Christmas	- 2,094 (1966)

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, LINDFIELD

PCC MEMBERS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

• Sunday Worship

Sunday gathering for worship continues to be the core activity of the church from which all else in the parish ministry flows. It is the weekly meeting together of sung worship, prayer, the public reading and preaching of God's Word and celebration of the sacraments. Our usual pattern was:

- **8.00am**
A quiet, traditional Holy Communion service, according to the Book of Common Prayer, 1662 held on 1st, 3rd & 5th Sundays of the month.
- **9.30am**
A service for all ages with children and youth leaving after the first hymn to meet in the Tiger for age-appropriate teaching. Shorter services of All-Age worship were held on Sundays during school holidays and significant Christian festivals. Holy Communion was held once per month.
- **11.15am**
A slightly more formal service, with singing led by the choir from within the congregation, accompanied by organ/keyboard. Morning Worship is held three times per month, Holy Communion once per month, with sermons similar at the two morning services.
- **6pm (Cornerstone)**
Though attended by all ages, Cornerstone has a particular focus on young people. This is reflected in its more informal style, music (band-led, generally contemporary songs) and deliberate involvement of the young people as much as possible in music, prayers, reading, etc. Cornerstone generally follows a different sermon series and also celebrates Holy Communion once per month.

• Readers

The church is grateful for its team of dedicated Readers who support the preaching and leading ministry of the church. The team comprises: Alan Carter, Steve Hagger, Jeremy Taylor and Cavan Wood.

Future Plans

In 2025 we launched the 'Under One Roof' vision – a once-in-a-generation project to repair the Tiger building and revive the ministries based there so that we can better reach the local area with Christ's love in word and deed. The response of the church family was remarkable.

2026 sees the work on the Tiger roof begin. Meanwhile, we launched 'Forget me Knots'. A support group for those living with cognitive impairment and for their carers, this is the fruit of many years of praying and planning. This is exactly the sort of loving, practical ministry done in Christ's name that we hope will be based in our restored Tiger building in the future.

We are growing as a church and in response we launched 'Grow Together' for those exploring the Christian faith, or new to it. God-willing, as we continue to grow, we will need to explore carefully the opportunities and challenges this presents to us. In line with our Core Convictions, we want to grow both in spiritual maturity and number, resourcing and blessing others around us where we can.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, LINDFIELD

PCC MEMBERS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

Statement as to disclosure of information to Auditor

In so far as the PCC members are aware at the time of approving our PCC's Member's Report:

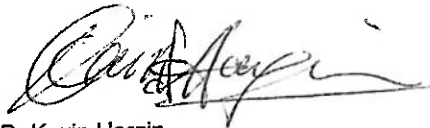
- There is no relevant information of which the Auditor is unaware; and
- They have taken all steps that they ought to have taken as PCC members, in order to make themselves aware of any relevant information and to establish that it has been communicated to the Auditor.

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities issued in March 2015.

On behalf of the Parochial Church Council



Reverend Dr Stephen Nichols
Vicar and Chair



Dr Kevin Hargin
Churchwarden and Vice Chair

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, LINDFIELD

STATEMENT OF THE RESPONSIBILITIES OF THE PCC

FOR THE YEAR ENDED 31 DECEMBER 2025

The PCC members are responsible for preparing the accounts in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Law applicable to charities in England and Wales requires the PCC members to prepare accounts for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year.

In preparing accounts giving a true and fair view, the PCC members should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The PCC members are responsible for keeping accounting records that disclose with reasonable accuracy the financial position of the Charity and which enable them to ascertain the financial position of the Charity and which 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.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, LINDFIELD

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, LINDFIELD

FOR THE YEAR ENDED 31 DECEMBER 2025

Opinion

We have audited the financial statements of The Parochial Church Council of the Ecclesiastical Parish of All Saints, Lindfield for the year ended 31 December 2025 on pages 12 to 26. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of charity's affairs as at 31 December 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the PCC Members' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the PCC Members' have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The PCC Members are responsible for the other information. The other information comprises the information included in the PCC Members' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, LINDFIELD

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, LINDFIELD

FOR THE YEAR ENDED 31 DECEMBER 2025

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the PCC Members' report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of PCC Members' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of PCC Members

As explained more fully in the PCC Members' responsibilities statement set out on page 4, the PCC Members are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the PCC Members determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the PCC Members' either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit, in respect to fraud, are: to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and to respond appropriately to fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and its management.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, LINDFIELD

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, LINDFIELD

FOR THE YEAR ENDED 31 DECEMBER 2025

Our approach was as follows:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general sector experience, and through discussion with the PCC Members' and other management (as required by auditing standards), and discussed with the PCC Members and other management the policies and procedures regarding compliance with laws and regulations (see below);
- We identified the following areas as those most likely to have such an effect: health and safety; General Data Protection Regulation (GDPR); fraud; bribery and corruption; and employment law. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the PCC Members and other management and inspection of regulatory and legal correspondence, if any. The identified actual or suspected non-compliance was not sufficiently significant to our audit to result in our response being identified as a key audit matter.
- We considered the legal and regulatory frameworks directly applicable to the financial statements reporting framework (Charities Act 2011) and the relevant tax compliance regulations in the UK;
- We considered the nature of the charity's operations, the control environment and financial performance.
- We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit;
- We considered the procedures and controls that the charity has established to address risks identified, or that otherwise prevent, deter and detect fraud; and how senior management monitors those procedures and controls.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Where the risk was considered to be higher, we performed audit procedures to address each identified fraud risk. These procedures included: testing manual journals; reviewing the financial statement disclosures and testing to supporting documentation; performing analytical procedures; and enquiring of management, and were designed to provide reasonable assurance that the financial statements were free from fraud or error.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

This report is made solely to the charity's members, as a body. Our audit work has been undertaken so that we might state to the PCC Members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the PCC Members as a body, for our audit work, for this report, or for the opinions we have formed.

TC Group

Mark Cummins FCCA (Senior Statutory Auditor)
for and on behalf of TC Group
Statutory Auditor
Office: Steyning, West Sussex

Date: 8 May 2026

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ALL SAINTS, LINDFIELD**

STATEMENT OF FINANCIAL ACTIVITIES

(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 DECEMBER 2025

		Unrestricted funds	Restricted funds	Designated funds	Endowment funds	Total 2025	Total 2024 *
	Notes	£	£	£	£	£	£
Income from:							
Donations, grants and legacies		767,310	47,306	396,039	-	1,210,655	797,873
Other trading activities	3	147	-	-	-	147	1,471
Investments	4	131	-	23,480	1,600	25,211	44,168
Charitable activities	5	58,801	-	-	-	58,801	37,229
Total income		826,389	47,306	419,519	1,600	1,294,814	880,741
Expenditure on:							
Charitable activities	6	(653,133)	(48,598)	(188,153)	-	(889,884)	(957,250)
Total expenditure		(653,133)	(48,598)	(188,153)	-	(889,884)	(957,250)
Gains / (losses) on investments	13	(500)	-	(33,655)	172	(33,983)	28,705
Net income/(expenditure)		172,756	(1,292)	197,711	1,772	370,947	(47,804)
Transfers between funds	16-18	(152,375)	-	152,375	-	-	-
Net movement in funds		20,381	(1,292)	350,086	1,772	370,947	(47,804)
Fund balances at 1 January 2025		157,750	17,327	2,389,162	59,297	2,623,536	2,671,340
Fund balances at 31 December 2025	19	178,131	16,035	2,739,248	61,069	2,994,483	2,623,536

All income and gains for the year are recognised on the statement of financial activities. All of the church's activities are classified as continuing.

* see note 9 for detailed breakdown

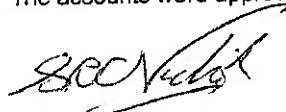
**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ALL SAINTS, LINDFIELD**

BALANCE SHEET


AS AT 31 DECEMBER 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	12		1,373,018		1,407,234
Investments	13		<u>111,944</u>		<u>531,945</u>
			1,484,962		1,939,179
Current assets					
Debtors	14	51,184		31,138	
Cash at bank and in hand		<u>1,490,193</u>		<u>675,768</u>	
		1,541,377		706,906	
Creditors: amounts falling due within one year	15	<u>(31,856)</u>		<u>(22,549)</u>	
Net current assets			<u>1,509,521</u>		<u>684,357</u>
Total assets less current liabilities			<u>2,994,483</u>		<u>2,623,536</u>
Funds	19				
Unrestricted funds			178,131		157,750
Designated funds	18		2,739,248		2,389,162
Endowment funds	17		61,069		59,297
Restricted funds	16		<u>16,035</u>		<u>17,327</u>
Total Funds			<u>2,994,483</u>		<u>2,623,536</u>

The accounts were approved by the Board of Trustees on 07/05/2026



Reverend Dr Stephen Nichols
Vicar and Chair



Oliver Taylor
Treasurer

Charity Registration No. 1131687

The notes on pages 15 to 26 form part of these financial statements.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ALL SAINTS, LINDFIELD**

CASH FLOW STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Net cash from operating activities	22		404,395		(85,028)
Cash flows from/(used in) investing activities					
Interest income	4	25,211		35,526	
Proceeds from sale of investment property	13	386,019		-	
Purchase of tangible fixed assets	12	(1,200)		-	
Rental income	4	-		8,643	
Total cash for investing activities			410,030		44,169
Increase/(Decrease) In cash			814,425		(40,859)
Analysis of net cash					
		At 1 January 2025 £	Cash flow £	Non-Cash changes £	At 31 December 2025 £
Cash at bank and in hand		675,768	814,425	-	1,490,193

Cash and cash equivalents are made up entirely of cash at bank and in hand.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, LINDFIELD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Statutory information

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Lindfield is an unincorporated charity, registered in England and Wales. The registered number and principal office address can be found on the legal and administrative information page.

2 Accounting policies

2.1 Basis of preparation

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 (FRS102) (effective 1 January 2019) – Charities SORP (FRS102) and the Charities Act 2011.

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Lindfield meets the definition of a public benefit entity under FRS102. There are no material uncertainties about The Parochial Church Council of the Ecclesiastical Parish of All Saints, Lindfield's ability to continue as a going concern.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

2.2 Income

All incoming resources are included in the statement of financial activities when the charity has entitlement to the funds, there is probability of receipt and the amount can be measured with sufficient reliability.

Collections are recognised when received. Planned giving receivable is recognised only when received. Grants and legacies are recognised when the PCC is legally entitled to the amount due.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donations.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Rental income generated from investment properties is recognised on an accruals basis and included within investment income.

Other trading income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.3 Expenditure

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

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Grants and donations are accounted for when paid, or when the award creates a binding obligation on the PCC.

Support costs represent governance costs incurred to support the charity's activities. All other costs are directly attributable to Church activities.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, LINDFIELD

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

2.4 Tangible fixed assets and depreciation

Consecrated and beneficial property of any kind is excluded from the accounts by virtue of section 10(2) of the Charities Act 2011. Costs associated with the maintenance of such assets are written off in the year they are incurred.

Moveable church furnishings held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal are accounted for as inalienable property unless consecrated. They are listed in the church inventory which can be inspected. It is impracticable to include the value of these items in the balance sheet as there is insufficient cost information available and alternative valuation methods lack sufficient reliability.

No depreciation is provided on freehold property as it is the PCC's policy to maintain these assets in a continual state of sound repair. The useful economic life of these assets is so long and residual values so high that any depreciation would not be material. These assets are subject to annual impairment reviews. Provision will be made if there has been any permanent diminution in value.

The church has adopted a policy of capitalising functional equipment costing more than £1,000. Depreciation regarding these assets is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	20% reducing balance
----------------------------------	----------------------

The church has also adopted a policy of capitalising heritage asset freehold property improvements that relate to the Church Buildings Development project. Depreciation regarding these assets is provided at a rate calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Freehold property improvements	2% straight line
--------------------------------	------------------

2.5 Investments

Investments are stated at fair value at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluations and disposals throughout the year.

Investment property is initially held at cost and is revalued to fair value at the balance sheet date. Gains and losses are taken to the Statement of Financial Activities.

2.6 Leasing and hire purchase commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2.7 Accumulated funds

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Endowment funds are funds the capital of which 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.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, LINDFIELD

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments. The PCC seeks to use short and medium term deposits where possible to maximise the return on monies held at the bank and to manage cash flow.

2.9 Debtors

Trade and other debtors are recognised at the settlement amount due.

2.10 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

2.11 Estimates and judgements

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.

3. Other trading activities	Unrestricted Funds	Restricted Funds	Designated Funds	Total 2025	Total 2024	
	£	£	£	£	£	
Bookstall sales	147	-	-	147	1,471	
Total	147	-	-	147	1,471	
4. Investment Income	Unrestricted Funds	Endowment Funds	Restricted Fund	Designated Funds	Total 2025	Total 2024
	£	£	£	£	£	£
Investment income – other local unlisted	-	-	-	23,480	23,480	17,075
Investment income – local cash	131	1,600	-	-	1,731	18,450
Rental income	-	-	-	-	-	8,643
Total	131	1,600	-	23,480	25,211	44,168
5. Income from Charitable Activities	Unrestricted Funds	Restricted Funds	Designated Funds	Total 2025	Total 2024	
	£	£	£	£	£	
Church activities	58,801	-	-	58,801	37,229	
Total	58,801	-	-	58,801	37,229	

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ALL SAINTS, LINDFIELD**

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

6. Expenditure

	Note	Staff costs £	Depreciation £	Other costs £	Total 2025 £	Total 2024 £
Charitable activities						
<u>Church activity</u>						
Activities undertaken directly	7	227,279	35,416	615,909	878,604	954,850
Support costs	8	-	-	11,280	11,280	2,400
Total		<u>227,279</u>	<u>35,416</u>	<u>627,189</u>	889,884	<u>957,250</u>

7. Direct costs on charitable activities (note 6)

	2025 £	2024 £
Missionary and charitable giving – UK and overseas	137,474	154,830
Clergy stipend, pension and national insurance	133,290	129,230
Diocesan costs	50,656	43,504
Clergy fees paid to the Diocese	5,764	4,246
Clergy housing costs	54,517	48,664
Clergy/staff expenses	6,734	15,044
Ministry costs – salaries, pension and national insurance (and including costs in relation to the Additional Needs Co-ordinator and the Ministry Trainee)	157,512	135,103
Ministry costs – church activities	60,540	34,353
Church and Tiger building running costs – salaries, pension and national insurance	94,035	82,880
Church and Tiger building running costs – overheads	72,946	78,804
Church, Tiger, Church Close and Fieldway buildings maintenance	55,386	181,878
Other costs	1,460	1,490
Expenditure arising from giving with respect to clergy/staff housing and gratitude	12,874	8,056
Depreciation	35,416	36,768
	<u>878,604</u>	<u>954,850</u>

8. Support costs (note 6)

	2025 £	2024 £
Governance costs	11,280	2,400
	<u>11,280</u>	<u>2,400</u>

2025 governance costs relate entirely to the auditor of the financial statements. In 2024 costs relate to independent examination fees.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ALL SAINTS, LINDFIELD**

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

9. Statement of financial activities comparative funds – year ended 31 December 2024

	Unrestricted funds	Restricted funds	Designated funds	Endowment funds	Total 2024
	£	£	£	£	£
<u>Income from:</u>					
Donations, grants and legacies	738,914	38,201	20,758	-	797,873
Other trading activities	1,471	-	-	-	1,471
Investments	25,334	-	17,075	1,759	44,168
Charitable activities	37,229	-	-	-	37,229
Total income	802,948	38,201	37,833	1,759	880,741
<u>Expenditure on:</u>					
Charitable activities	(591,915)	(43,388)	(320,347)	(1,600)	(957,250)
Total expenditure	(591,915)	(43,388)	(320,347)	(1,600)	(957,250)
Gains / (losses) on investments	-	-	27,695	1,010	28,705
Net income/(expenditure)	211,033	(5,187)	(254,819)	1,169	(47,804)
Transfers between funds	(193,841)	-	193,841	-	-
Net movement in funds	17,192	(5,187)	(60,978)	1,169	(47,804)
Fund balances at 1 January 2024	140,558	22,514	2,450,140	58,128	2,671,340
Fund balances at 31 December 2024	157,750	17,327	2,389,162	59,297	2,623,536

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ALL SAINTS, LINDFIELD**

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

10. Employees

Number of employees

	2025 Number	2024 Number
The average monthly number of employees during the year was:	<u>8</u>	<u>8</u>

Employment costs (note 6)

	2025	2024
	£	£
Wages and salaries	197,597	191,923
Social security costs	11,824	16,788
Other pension costs	17,858	15,726
	<u>227,279</u>	<u>224,437</u>

There were no employees whose annual emoluments were above £60,000 in 2025 or 2024.

Key management of the church consist of the Clergy and the Churchwardens. The Clergy are paid a stipend directly by the Diocese and the Churchwardens are voluntary positions. The key management of the church did not receive any remuneration from the charity in either in 2025 or 2024.

11. Trustees

During the year, the charity was under the control of the trustees. None of the trustees (nor any persons connected with them) received any remuneration or reimbursed expenses (2024: none) in respect of their duties as trustees.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ALL SAINTS, LINDFIELD**

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

12. Tangible fixed assets

	Freehold Property £	Freehold Property Improvements £	Fixtures & Fittings £	Total £
Cost				
At 1 January 2025	55,108	1,440,303	123,850	1,619,261
Additions	-	-	1,200	1,200
At 31 December 2025	55,108	1,440,303	125,050	1,620,461
Depreciation				
At 1 January 2025	-	120,025	92,002	212,027
Charge for the year	-	28,806	6,610	35,416
At 31 December 2025	-	148,831	98,612	247,443
Net book value				
At 31 December 2024	55,108	1,320,278	31,848	1,407,234
At 31 December 2025	55,108	1,291,472	26,438	1,373,018

The charity utilises the church building which was built on a cruciform plan probably around the thirteenth century but rebuilt in the 14th with substantial revisions in the 16th, 17th and 19th centuries. The Vicarage is located close to the church in the High Street and has been used as such since its acquisition in 1939.

The freehold property stated at cost in the balance sheet includes:

- The Church House (The Tiger), High Street, Lindfield – church offices
- Church Close, Francis Road, Lindfield – Associate Vicar's residence

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ALL SAINTS, LINDFIELD**

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

13. Fixed Asset Investments

	Investment property £	Unlisted securities £	Total £
Fair value			
At 1 January 2025	416,000	115,945	531,945
Disposal of investment property	(416,000)	-	(416,000)
Change in valuation	-	(4,001)	(4,001)
At 31 December 2025	<u>-</u>	<u>111,944</u>	<u>111,944</u>
Investments at fair value comprise:		2025	2024
		£	£
Unlisted investments		111,944	115,945
Investment Property		-	416,000
Total		<u>111,944</u>	<u>531,945</u>

All the fixed asset investments are held in the UK

Total losses on investments in the current year include losses on unlisted securities of £4,001 and losses on the sale of 75 Fieldway, Lindfield which was sold for £386,019, resulting in a loss on disposal of £29,981.

14. Debtors	2025 £	2024 £
Tax recoverable	34,037	9,679
Prepayments and accrued income	17,147	13,064
Other debtors	-	8,395
	<u>51,184</u>	<u>31,138</u>
15. Creditors: amounts falling due within one year	2025 £	2024 £
Accruals and deferred income	31,856	22,549
	<u>31,856</u>	<u>22,549</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ALL SAINTS, LINDFIELD**

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

16. Restricted funds

	Brought forward £	Incoming resources £	Resources expended £	Transfers in/(out) £	Gains/ (losses) £	Carried forward £
Mission fund G	9,620	45,818	(46,699)	-	-	8,739
Other restricted funds	7,707	1,488	(1,899)	-	-	7,296
	<u>17,327</u>	<u>47,306</u>	<u>(48,598)</u>	<u>-</u>	<u>-</u>	<u>16,035</u>

Mission Fund G – this covers money specifically given by church members for mission partners, general mission and other charities.

Other restricted funds – these funds comprise of a number of smaller donations received for specific purposes and include the Choir Fund, the Vicarage Refurbishment Fund, the Vicarage Larder Fund, the Garden and Seniors' Ministry Fund, the Hardship Fund, the Churchwardens' Gratitude Fund and the Flower Fund. The Vicarage Refurbishment Fund, the Vicarage Larder Fund and the Churchwardens' Gratitude Fund are now closed.

17. Endowment funds

	Brought forward £	Incoming resources £	Resources expended £	Transfers in/(out) £	Gains/ (losses) £	Carried forward £
Keith Marsh Award	57,160	1,600	-	-	121	58,881
Stipend Fund	2,137	-	-	-	51	2,188
	<u>59,297</u>	<u>1,600</u>	<u>-</u>	<u>-</u>	<u>172</u>	<u>61,069</u>

Keith Marsh Award – this fund supports young people who are connected with All Saints to carry out an appropriate project in youth or mission work. The trustees are the Standing Committee of the PCC.

Stipend Fund – the Diocese acts as custodian and income derived from the Stipend fund is credited to the church within the Parish Share.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ALL SAINTS, LINDFIELD**

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

18. Designated funds

	Brought forward £	Incoming resources £	Resources expended £	Transfers in/(out) £	Gains/(losses) £	Carried forward £
Property fund	1,823,234	-	(35,416)	-	(29,981)	1,757,837
Legacy fund	159,106	65,891	-	-	-	224,997
Fabric & property main fund	401,846	353,628	(55,386)	60,000	(3,674)	756,414
Bursary fund	4,976	-	(4,976)	-	-	-
Mission fund F	-	-	(92,375)	92,375	-	-
	<u>2,389,162</u>	<u>419,519</u>	<u>(188,153)</u>	<u>152,375</u>	<u>(33,655)</u>	<u>2,739,248</u>

Property Fund – this is the fund created on the purchase of Church Close and Fieldway. It also includes costs capitalised as part of General Fund expenditure.

Legacy Fund – this is legacy money received by the church which is then designated as specified or as the PCC decides.

Fabric and Property Maintenance Fund – this is money set aside by the PCC for the upkeep and maintenance of all the church properties. The transfers into the fund in 2025 are transfers from the General Fund in relation to the annual transfer from the General Fund in line with the policy set by the Finance Committee.

Bursary Fund – this fund represents money set aside to provide training to those who are exploring a vocation in ministry. In 2024, the expenditure incurred related to the engagement of a Ministry Trainee.

Mission Fund F – this is money set aside from income by the PCC and given to mission partners and programs as determined by the PCC each year. The transfer into the fund in 2025 relates to funds transferred from the General Fund as instructed by the PCC.

19. Analysis of net assets between funds

At 31 December 2025:

	Unrestricted funds £	Designated funds £	Restricted funds £	Endowment funds £	Total funds 2025 £
Tangible fixed assets	-	1,373,018	-	-	1,373,018
Fixed asset investments	-	73,098	-	38,846	111,944
Current assets	209,987	1,293,132	16,035	22,223	1,541,377
Creditors due within one year	(31,856)	-	-	-	(31,856)
	<u>178,131</u>	<u>2,739,248</u>	<u>16,035</u>	<u>61,069</u>	<u>2,994,483</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ALL SAINTS, LINDFIELD**

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

19. Analysis of net assets between funds (continued)

At 31 December 2024:	Unrestricted funds £	Designated Funds £	Restricted funds £	Endowment Funds £	Total funds 2024 £
Tangible fixed assets	-	1,407,234	-	-	1,407,234
Fixed asset investments	-	492,772	-	39,173	531,945
Current assets	180,299	489,156	17,327	20,124	706,906
Creditors due within one year	(22,549)	-	-	-	(22,549)
	<u>157,750</u>	<u>2,389,162</u>	<u>17,327</u>	<u>59,297</u>	<u>2,623,536</u>

20. Commitments under operating leases

At 31 December 2025 the charity had total commitments under non-cancellable operating leases as follows:

	2025 £	2024 £
Within one year	1,161	1,161
Between two and five years	-	1,161
	<u>1,161</u>	<u>2,322</u>

21. Related parties

During 2025 and 2024 PCC members made various donations to the church and a number of PCC members were in receipt of expense reimbursements for costs they incur in relation to work undertaken in support of the church's objectives. As stated in note 12 no PCC member receives any payment in respect of their role as trustee.

The church paid certain housing costs (such as Council Tax) for the Reverend Dr Stephen Nichols, the Reverend Hugh Bourne, the Reverend Benjamin Lucas and the Reverend Matthew Porter to enable them to carry out their duties in support of the church's objectives.

Ashley Bence, the husband of Catherine Bence, a PCC member from April 2024, was employed by the Church as Facilities Manager and received remuneration of £38,400 (2024: £37,250) plus an 8% pension contribution in 2025.

Anne-Marie Prescott, a PCC member from July 2024 was, together with her husband, in receipt of Mission Partner funding of £20,000 (2024: £20,000) from the church paid via OMF International (UK).

Close family members of Stephen Nichols (PCC member & Vicar) were in receipt of £30 (2024: £Nil) and £180 (2024: £Nil) respectively for the provision of sound and vision services at events held in the church.

Philip Hale (member of PCC) received funding to support a mission trip to Caminul Felix £3,163 (2024: £Nil)

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ALL SAINTS, LINDFIELD**

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

22. Net cash inflow from operating activities

	2025 £	2024 £
Net income/(expenditure)	370,947	(47,804)
Interest receivable	(25,211)	(35,526)
Rental income	-	(8,643)
Loss / (gains) on investments (including disposals)	33,983	(28,705)
Depreciation	35,416	36,768
Increase/(decrease) in creditors	9,307	(6,879)
(Increase)/decrease in debtors	(20,047)	5,761
	<u>404,395</u>	<u>(85,028)</u>

23. Taxation

As a charity, the church is exempt from tax on their income and gains to the extent that they do not constitute trading outside its primary purpose and are applied to the organisation's charitable objectives.

24. Subsequent events

After the balance sheet date, the Church entered into a contract with Pilbeam Contractors for works to the Tiger Building roof. The total contract value is £360,000. This event does not affect the financial position at the balance sheet date.