

HOLY TRINITY CHURCH SUNNINGDALE
Charity number – 1129882
Report of the Trustees
for the year ended 31 December 2025

The PCC of the Ecclesiastical Parish of Sunningdale present their report with the financial statements for the year ended 31 December 2025. They have been prepared in accordance with the provisions of the Statement of Recommended Practice (SORP) 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 2015) – (Charities SORP (FRS102)).

Sharing God's love.
To live by faith, be known by love, to be a light of hope.

2025 was the year we confidently expected to begin the Transforming Trinity project. We had been led to expect we would get our faculty in the early part of the year allowing time for further funding bids - those you can only apply for after getting the faculty. A start date of September was realistic and so our year was shaped by these expectations.

Assuming a September start allowed us to plan for 2026 and take bookings for weddings in the full expectation we would be in the renewed church building. But that is not how the year panned out.

Reflecting back over 2025 my overriding memory is one of increasing frustration.

We know that the simplest way to resolve issues concerning the project plans is to meet together and work through the items...but getting a meeting and itemising the issues proved extremely difficult, not helped by the Church Building Office (CBO) through whom everything has to pass. They were swamped with three times their usual number of applications.

The reason for the high number of applications was HM Government who decided to limit the VAT relief on a build such as ours to a maximum of £25,000. In that one announcement our build costs went up by £250,000. In a subsequent announcement (in 2026) they killed off the scheme altogether adding a further £25,000 to our costs. There is to be a new, different scheme we can apply to whenever they actually get the details/applications/format ready and published.

Struggling to get our meeting we were told that the Diocesan Advisory Committee (DAC) Sub-Committee are all volunteers and coupled with our CBO advisor having a sabbatical during which very little was progressed the frustration levels continued to rise.

That said, the church family patiently and calmly went about the life of the parish church with exemplary fortitude. The pastoral team quietly and consistently went about their duties; home visits, nursing home visits, communions, prayer, foodbank and ministry to others. Another Bereavement Journey was held. The preaching and leading team led services with integrity and commitment supported by the wardens and deputies. Our musicians never let us down, our wide pool of service volunteers continued to meet their rota obligations...the 'business' of being church went along week by week.

Not closing the building meant that we could take all the school services as usual, Easter, year 6 Leavers, Harvest and Christmas. It's such a joy to share these with the school. We could host another Scout Group quiz night and have our own full programme at Christmas.

Such was our focus on the Transforming Trinity project, we had rather taken our eye off our regular giving. The giving to the project has been far higher than pledged and the church family have shown tremendous belief in what we are doing and amazing generosity. Inevitably our own accounts suffered.

An appeal was made and events planned and the outcome was astonishing. Some gave a single sum, others increased their giving, the two concerts were well supported and the giving for those was very generous and a PCC member who hosted the concerts could match fund via his employer. From the possibility of a £24,000 deficit we ended the year break even. Thanks be to God...and thank you to His people!

The life of the church went on, and the life in the deanery went on with a new area dean appointed; the Revd Gareth Morely from St. Michael and St. Mary Easthampstead. We, and many other churches, now have much lower electoral rolls and consequently our representation on the Deanery Synod has dropped from three to two from the start of the new Triennium.

The PCC had their regular meetings and I give tribute to their patience and involvement in the life of the church. Whenever a decision is required or an issue is to be discussed it is done so with grace and humility. We are blessed with those serving. At this year's APCM both our Deanery Synod reps will be standing down, Stephanie Hynard and Karen Fisher, in fact one way or another Karen has served for 12 years. Thank you to both for your commitment and service. This year our Safeguarding officer Becky will also step down from PCC although I'm glad to say she's continuing with the PSO roll. Becky does the most wonderful job for all of us in calmly overseeing safeguarding. She will continue to report to the PCC.

Although our attention was so frequently elsewhere, there were those times when our shared life pushed everything else aside and quite rightly so. During 2025 David Bennet Rees, Evelyn Hatch and Brian Lewis died and we continue to hold their memories with deep affection. At the celebration of All Saints we are encouraged to remember all those who have gone ahead of us and be encouraged by their example and faith and we have a very long list of dear souls who continue to inspire us. David and Evelyn and Brian were the very best kind of ordinary saints and we miss them as we miss all those in glory.

And still we waited for action on our project, and it wasn't until September, the month we were due to start, that we had an on-site meeting to resolve the outstanding issues. Imagine my bewilderment when one sub-committee member said at the start of the meeting "so tell me what this is all about."

The meeting provided plenty of work to resolve issues, but it still felt as if nothing we did or sent to them got us any nearer to a faculty until my patience snapped, in part because funding we had secured was time limited. In a memorable phone call to the CBO I told them the notification of advice (NOA) needed to go out right away, today or tomorrow, but this could not go on any longer. It was now or never. (The NOA allows us to publicise the build for 28 days and advises the Chancellor of the DAC's opinion).

I was initially told that wasn't possible to which I replied that it was possible and it needed to be done and must be done and, thanks be to God, it was done the next day. It led, step by step, to getting the full faculty on January 5th 2026, just one month short of three years since we applied.

It will only be in the times to come that we are able to look back and see what God’s plan and purpose has been. There are times we simply live by faith and seek to be the light of hope and love as we are loved...trusting that our father knows all we need and will guide us day by day.

Thank you to all of you...those with responsibilities and those who so faithfully come. Thank you to the marvellous core-team for Transforming Trinity – Revd Terry, Carol, Bea and Paul. Thank you to Paul Sharman our project manager and Mark our architect.

And thanks be to God for his kindness, faithfulness and love. When he said he would lead us and never leave us...are we not finding out that this is true?

Let us say Gloria in excelsis Deo and our waiting, working and worshipping be to this end. Glory to God in the Highest. Amen and amen.

Revd Jon Hutchinson

Statistics of the church community

Children between 0 and 10	13
Young People between 11 and 17	9
Adults to age 69	134
Adults 70+	51
Those who attend – total	207
Weekly average for on-line viewing	35
Care home services per month	3
Baptisms	6
Funerals in church	9
Funerals at crematorium	5
Burial of ashes	9
Weddings	1
School Services	9

Financial Review – Michelle Scarsbrook (Treasurer)

As per the Statement of Financial Activities [‘SOFA’], unrestricted income for the calendar year 2025 totalled £157,091 (2024: £137,200) whilst unrestricted expenditure totalled £141,739 (2024: £136,433) representing a £15,352 gain (2024: £767 gain) in the year. Restricted donations of £184,468 were received towards Transforming Trinity and the Hardship Funds, with expenditure of £61,763 resulting in a net gain of £122,705 on restricted funds.

Total reserves increased to £980,693 as a result of this. Of our total reserves, £508,565 is restricted where the use is limited by the terms under which the original gifts were made (this includes donations towards Transforming Trinity). The remaining £472,128 is unrestricted.

Reserves Policy: Michelle Scarsbrook (Treasurer)

It is PCC policy to maintain a balance of unrestricted funds equivalent to 3 months of unrestricted expenditure to cover emergency situations that may arise from time to time (the Reserve Balance). This equates to approximately £35,000 (including Parish Share) based on unrestricted expenditure for 2025. At 31 December 2025, there was £472,128 of unrestricted funds held as cash in hand or in current or deposit accounts.

The PCC seeks to maintain the Reserve Balance at the policy level throughout the year by setting an annual budget that complies with the policy and by monitoring the budget on a regular basis. If the level of unrestricted cash funds falls below the Reserve Balance at any time, the Treasurer should inform the Trustees at the earliest opportunity. It is our policy to invest our funds balances with CBF Church of England Deposit Fund.

Administrative Information:

PCC 2025/26

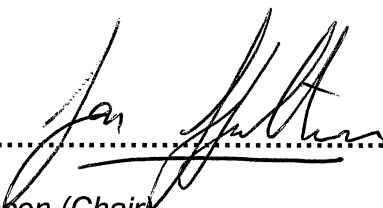
Ex-Officio Members		
Revd. Jon Hutchinson	Incumbent	
Paul Cartright	Church Warden	An annually elected post
Bea Emmerson	Church Warden	An annually elected post
Revd. Terry Ward-Hall	Permission to Officiate	
Dolapo Ogunbawo	Licensed Lay Minister	
Elected to Deanery Synod		
Karen Fisher	Deanery Synod member	3 rd year of the Synod cycle
Stephanie Hynard	Deanery Synod Member	3 rd year of the Synod cycle
Kayvarne took the vacant place	Deanery Synod Member	Preparation for the new triennium
Elected to the PCC		
Becky Meadows	PCC member	3 rd year of a second term
Lisa Offord	PCC member	3 rd year of a first term
Mark Hewson	PCC member	3 rd year of a first term
Clare Warren	PCC member	2 nd year of a first term
David Gingell	PCC member	2 nd year of a first term
Roz Doherty	PCC Member	2 nd year of a first term
Viv Abbot	PCC Member	1 st year of a first term
Jane Bennet-Rees	PCC Member	1 st year of a first term
Anne Furness (co-opted*)	PCC Member	1 st year of a first term
Jan Gingell (co-opted*)	PCC Member	1 st year of a first term
PCC appointed officers and consultants		
Church officers		
Michelle Scarsbrook	Treasurer	
Carol Elsasser	PCC Secretary	
PCC Consultant		
Paul Sharman	Project Manager	Transforming Trinity

* both Anne and Jan expressed an interest in joining PCC after the APCM and we gladly co-opted both

Bankers: CAF Bank, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JG
CCLA Investment Managers Ltd, 80 Cheapside, London EC2V 6DZ

Independent examiner: Jason Foxwell, independent-examiner.net, 12 Hillbourne Road, Poole,
BH17 7JB.

Trustees Report approved by the PCC and signed on their behalf by

Signed:  **Date:** 30/3/26
Revd Jon Hutchinson (Chair)

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF
THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF HOLY TRINITY
SUNNINGDALE (hereinafter known as 'Holy Trinity Church Sunningdale')**

I report to the trustees on my examination of the accounts of Holy Trinity Church Sunningdale ("the charity") for the year ended 31 December 2025.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity'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 charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr J P Foxwell FCCA FCIE
independent-examiner.net

12 Hillbourne Road
Poole
BH17 7JB

Date: 2 April 2026

HOLY TRINITY CHURCH SUNNINGDALE

Statement of Financial Activities Year Ended 31 December 2025

	Notes	Unrestricted £	Restricted £	2025 Total funds £	2024 Total funds £
Income and endowments from:					
Donations and legacies	2	123,075	173,751	296,826	356,864
Other trading activities (church activities)	3	13,978	10,717	24,695	19,739
Investments		20,038	-	20,038	21,286
Total		<u>157,091</u>	<u>184,468</u>	<u>341,559</u>	<u>397,889</u>
 Expenditure on:					
Charitable activities (church activities)	4	141,739	61,763	203,502	229,649
Total		<u>141,739</u>	<u>61,763</u>	<u>203,502</u>	<u>229,649</u>
Net movement in funds		15,352	122,705	138,057	168,240
 Reconciliation of funds:					
Total funds brought forward (restated)		<u>456,776</u>	<u>385,860</u>	<u>842,636</u>	<u>674,396</u>
Total funds carried forward		<u>£472,128</u>	<u>£508,565</u>	<u>£980,693</u>	<u>£842,636</u>

The Statement of Financial Activities reflects the results of continuing activities for the year.

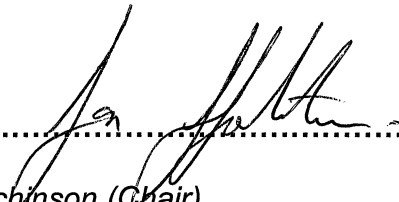
There are no recognised gains and losses other than those shown in the Statement of Financial Activities.

HOLY TRINITY CHURCH SUNNINGDALE

Balance Sheet at 31 December 2025

	Notes	Unrestricted £	Restricted £	2025 Total funds £	2024 Total funds £
Current assets:					
Debtors		150	-	150	-
Cash at bank and in hand		472,782	508,565	981,347	842,785
Total current assets		472,932	508,565	981,497	842,785
Liabilities:					
Creditors falling due within one year		(804)	-	(804)	(149)
Net current assets		472,128	508,565	980,693	842,636
Total assets less current liabilities / Net assets		<u>£472,128</u>	<u>£508,565</u>	<u>£980,693</u>	<u>£842,636</u>
The funds of the charity:					
Restricted income funds	7	-	508,565	508,565	345,479
Unrestricted income funds		472,128	-	472,128	497,157
		<u>£472,128</u>	<u>£508,565</u>	<u>£980,693</u>	<u>£842,636</u>

Approved by the members of the PCC and signed on their behalf by

Signed:  Date: 30/3/26

Revd Jon Hutchinson (Chair)

HOLY TRINITY CHURCH SUNNINGDALE

Notes to the Financial Statements For the Year Ended 31 December 2025

1 ACCOUNTING POLICIES

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)). The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted income funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose (there are currently no designated funds). Further details of each fund are disclosed in note 8.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. Donations, are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due. This is normally upon notification by our investment advisor of the dividend yield of the investment portfolio.

(d) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

HOLY TRINITY CHURCH SUNNINGDALE

Notes to the Financial Statements For the Year Ended 31 December 2025

1 ACCOUNTING POLICIES (continued)

(e) Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

(f) Tangible fixed assets and depreciation

Depreciation is calculated to write off the cost less estimated residual value of all fixed assets on a straight line basis over their estimated useful lives. The following annual rates are used:

Freehold property	Not depreciated
Fixtures and fittings	20% straight line
Computer equipment	33% straight line

2 DONATIONS AND LEGACIES

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Donations received	104,035	-	104,035	95,992
Donations for Transforming Trinity	-	152,968	152,968	224,968
Gift aid tax reclaimed	19,040	20,783	39,823	35,904
	<u>£123,075</u>	<u>£173,751</u>	<u>£296,826</u>	<u>£356,864</u>

3 OTHER TRADING ACTIVITIES (CHURCH ACTIVITIES)

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Wedding and funeral fees	5,552	-	5,552	8,590
Parish magazine	2,515	-	2,515	1,917
Café	2,850	-	2,850	2,584
Hire of church facilities	2,568	-	2,568	1,412
Hardship donations	-	10,717	10,717	2,015
Events / Other	493	-	493	3,221
	<u>£13,978</u>	<u>£10,717</u>	<u>£24,695</u>	<u>£19,739</u>

HOLY TRINITY CHURCH SUNNINGDALE

Notes to the Financial Statements For the Year Ended 31 December 2025

4 CHARITABLE ACTIVITIES (CHURCH ACTIVITIES)

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Parish share	85,829	-	85,829	77,412
Parish insurance	5,264	-	5,264	5,090
Electricity and water	16,875	-	16,875	18,581
Clergy expenses	1,187	-	1,187	1,471
Printing, stationery, telephone, internet	4,105	-	4,105	4,479
IT hardware, software and maintenance	328	-	328	295
Church and vicarage maintenance	1,212	1,360	2,572	1,656
Ministry costs inc donations	5,383	4,219	9,602	7,828
Refreshments	790	-	790	826
Wages and salaries	15,924	-	15,924	15,196
Legal and professional fees	-	56,184	56,184	89,516
Fees – diocese wedding and funeral	2,770	-	2,770	3,613
Governance costs	1,208	-	1,208	1,076
Other costs	696	-	696	1,285
Sound and vision equipment	168	-	168	1,325
	<u>£141,739</u>	<u>£61,763</u>	<u>£203,502</u>	<u>£229,649</u>

5 ANALYSIS OF STAFF COSTS

	2025 £	2024 £
Salaries and wages	15,710	14,996
Other pension costs	214	200
Total cost	<u>£15,924</u>	<u>£15,196</u>

The average number of employees during the year was 2 (2024: 2) with all employee time involved in providing either support to the governance of the charity or support services to charitable activities.

No employees had employee benefits in excess of £60,000 (2024: none).

HOLY TRINITY CHURCH SUNNINGDALE

Notes to the Financial Statements For the Year Ended 31 December 2025

6 INDEPENDENT EXAMINER'S REMUNERATION

The independent examiner's remuneration constituted a fee of £465 (2024: £460) for the independent examination and £290 (2024: £280) for accounts preparation assistance.

7 RESTRICTED FUNDS

	Balance 1 Jan 2025 £	Income £	Expenditure £	Transfers £	Balance 31 Dec 2025 £
Organ	6,828	-	-	-	6,828
Barrington Beare	79,420	-	-	-	79,420
Transforming Trinity	274,951	173,751	(56,184)	-	392,518
Hardship Fund	17,731	10,717	(4,219)	-	24,229
Maintenance Fund	6,930	-	(1,360)	-	5,570
	<u>£385,860</u>	<u>£184,468</u>	<u>£(61,763)</u>	<u>-</u>	<u>£508,565</u>