

The Parish Church of St Andrew Burgess Hill

ANNUAL REPORT AND FINANCIAL STATEMENTS OF THE PAROCHIAL CHURCH COUNCIL

For the year ended 31 December 2025

St Andrew's Church, The Parish office, 2a Cants Lane, Burgess Hill, RH15 0LG

Incumbent: Revd William Kemp, The Parish Office, 2a Cants Lane, Burgess Hill, RH15 0LG

Independent Examiner: Independent Examiners Ltd, The Grain Store, Hills Barns, Appledram Lane South, Chichester, PO20 7EG

Bankers: CAF Bank Ltd, 25 Kings Hill, West Malling, Kent, MH19 4JQ
Barclays Bank PLC, Leicester, LE872BB

The parish is a charity registered with the Charity Commission as charity number 1131284. This report covers the activities of the parish and the Parochial Church Council (PCC) in 2025.

Ministry Report for St Andrew's Church Burgess Hill, 2025

Introduction

St Andrew's continued to grow and flourish throughout 2025. Youth and Children's ministry continues to be a strength: the youth mission trip to Mexico in August was amazing and there are now a number of older teenagers stepping into leadership in various areas of church life (leading Youth Alpha, The Six, our monthly evening service, and various youth groups/projects).

Other highlights of the year include:

- the Summer Holiday Club and Football Camp attended by over 60 children.
- Holy Week and Easter (including The Passover Meal, Good Friday services, Easter Egg Hunt and 4 services on Easter Sunday, culminating in the baptism of 6 young people at The Six).
- Summer BBQ with Yvrose for two of our Mission Partners (Hope House Haiti and the Loiyangalani Trust) in June, as part of Yvrose's visit to St Andrew's and other partner churches in the UK.
- Befriended Tea Parties, now running on the first Sunday of every month at St Andrew's, for older people, attracting over 100 people each time).
- Vision Day and Gift Day - Sundays 12 and 19 October – raising over £35,000.
- Alpha – 3 courses run during 2025 - over 40 guests have attended, most of whom have joined the church and continued to grow in faith.
- Prayer has been and continues to be a key focus for us as a community. We held various prayer weeks and prayer meetings in 2025, including the Global Week of 24-7 prayer in September, following a teaching series on Prayer and Fasting earlier in the year. We fully believe prayer is fuelling the life and growth of the church.
- In 2025, St Andrew's conducted 1 wedding, 13 funerals, 7 baptisms and 1 confirmation.

Safeguarding

Sue Griffiths continues in post as our Parish Safeguarding Officer. In April 2025 we adopted the new Parish Safeguarding Dashboard which helps with compliance and best practice in all areas of Church Safeguarding. New policies have been adopted, new posters and other information for victims and survivors is now displayed throughout the church. The diocesan Safeguarding Officer, Colin Perkins, preached at St Andrew's on Sunday 5 October. We continue to run our in-house training sessions for all volunteers and staff, and to follow best practice for safer recruitment and training.

Advent and Christmas

Advent and Christmas - We estimate that attendance through Advent and Christmas, including all the school services (Oak Tree, Birchwood Grove and Burgess Hill Girls) and Care Home visits, was around 4,500. This is a significant increase on 2024. Over 2,000 of these were those attending St Andrew's Advent and Carol services (including the Christmas Spectacular production, Christingle, Crib Service, 9 Lessons and Carols and Christmas Eve Midnight Communion). All of these were evangelistic in one way or another. Many local people, invited friends, family, and neighbours heard the truth of Christmas, received an invitation to Alpha and seemed to leave with a very positive view of the church. We also gave away over

200 copies of Bear Grylls's book, The Greatest Story Ever Told. It has been encouraging to see a significant rise in attendance in January 2026 following the numbers for Advent and Christmas.

New staff

Four new members of Staff joined the team at St Andrew's in 2025. The licensing service for our new Associate Vicar, Gareth Harper, conducted by Bishop Martin, took place on Monday 3 March. It was a great occasion and wonderful to welcome Gareth and Athena (and Bea and Zeph) to St Andrew's. Gareth will focus on local mission and community engagement, he will oversee youth and children's ministry, our evening service "The Six" and help with communication, social media etc. (as well as preaching, leading services and other ordained ministry). It is our longer-term goal that Gareth will explore the possibility of gathering a team to lead a church plant from St Andrew's in the coming years.

Following our Gift Day in October, and a successful recruitment process, Kim Sullivan was appointed to the role of Assistant Youth Pastor. She began in May and has added strength to our youth team as the numbers continue to grow. Grace Lambert also joined the staff team as she began the New Wine Discipleship Year scheme in September, with St Andrew's as her placement church, focussing on youth, children and communications.

In October our Worship Pastor, Stuart Barbour, stepped down after many years of faithful service. We were delighted to appoint Zoë Baker to the role, she began on 30 November and has made a great start.

Mission Partners

We held a review of the Mission Partners that St Andrew's support. A working party was asked to propose a way forward and after prayerful consideration by the PCC, it was decided that the following should be Mission Partners (who receive regular financial support):

1. Family Support Work (FSW)
2. Sam and Daniela Leighton (YWAM)
3. Church Mission Society (CMS)
4. Hope House Haiti
5. Befriended
6. Centre For Urban Mission (Nairobi, Kenya)
7. Loiyangalani (Northern Kenya)
8. Off the Fence
9. Tearfund

It was agreed that the list of Mission Partners will be reviewed in 2 years.

Creation Care

Neroli Allen, our Authorised Lay Minister for Creation Care, presented a proposal for the PCC as we consider how to become a more environmentally friendly church. The plan is to appoint leaders and teams for 5 different areas in response to the climate crisis and God's call to care for creation more responsibly. These are: our green space; our buildings/energy use; teaching, worship and prayer on creation care; advocacy and community action; recycling and personal good practice. We have also received a report on St Andrew's energy use, proposing a number of actions which would significantly reduce our carbon footprint. The most significant of which are to replace our gas boiler with an air sourced heat pump, and to install solar panels on the church roof. Both of these are big and expensive projects which we will be considering in 2026.

Men's and Women's Ministry

Men's and Women's breakfasts continued on Saturday mornings throughout the year. These are excellent occasions which have brought people together, strengthening relationships, sharing faith and welcoming newcomers/those from outside the church. The men's breakfasts are a joint venture with Sheddingdean Baptist Church and St Edward's Burgess Hill. There was a Women's Day conference at St Andrew's with Perry May Britton in September. The Women held a Christmas Dinner at the Hassocks Hotel and the Men held a Curry Night in the Rider Hall.

Nursing Home Services

There have been regular services of Holy Communion, as well as seasonal services of Songs of Praise or Christmas Carols, in six local residential and nursing homes.

The Highmead Christian Foundation

We offer our sincere gratitude to Robert and Lucy Monroe and the Highmead Christian Foundation, who have been so generous to St Andrew's over many years. The trustees of Highmead collectively felt the time was right to step down from overseeing the grant-giving work, so they agreed to transfer the remaining funds to St Andrew's. This is a considerable amount of money which will be placed in a restricted fund with a clear remit from the Highmead trustees (essentially capital projects, and youth and children's ministry) and will be administered by the PCC. Their generosity enabled a new kitchen to be fitted for the Vicarage in August which has made a huge difference to the living space and the ability to offer hospitality at the Vicarage.

Structure, Governance, and Management

An Operational Leadership Team (OLT) has been established this year, made up of staff, volunteers and PCC members. The OLT now meets 6 times per year for long term planning and review of all activities and events.

We welcomed the Archdeacon of Horsham, the Ven Angela Martin, in October for our quinquennial Archdeacon's Visitation. She thoroughly reviewed every aspect of ministry at St Andrew's and our compliance with diocesan regulations. Her report was accompanied by the following comments: "I enjoyed my visit, seeing the care you all take over the Mission and Ministry of the Church within the Benefice both practically and spiritually. ... I certainly enjoyed learning about your plans for the future and the growth in the church family that has taken place since the blend happened 18 months ago."

Parochial Church Council

Revd Will Kemp (Chair) – Priest-in-Charge
Gareth Harper – Associate Vicar from March 2025
Amanda Hanlon – Churchwarden
Mandy Anstee – acting Churchwarden to April 2025
Phil Kelly – Churchwarden from April 2025
Ian Porter – Parish Treasurer
Andy Sherlock – Fabrics Manager
James Allen – Secretary and Head of Operations
Sue Gumbrell – Deanery Synod
Margaret Kay – Deanery Synod
Sheila Smith – Deanery Synod
Jean Cooke
Andy Gilbard to December 2025

Dale Marklew
Janet Davies to April 2025
Nicola Duckworth to April 2025
Faith Fallon to April 2025
Linda Porter to April 2025
Nicola Reuter-Sinclair to April 2025
Ruth Sanders to April 2025
Steve Watson to April 2025

To support the church's ministries, St Andrew's has teams responsible for various aspects of administration and management. These are the Parochial Church Council (PCC), the Finance and General Purposes Committee (F&GP), and the Standing Committee.

Finance and General Purposes Committee

Vicar/Priest-in-Charge
Associate Vicar
Churchwardens
Parish Treasurer
Fabrics Manager
Head of Operations

Standing Committee

Vicar/Priest-in-Charge
Associate Vicar
Churchwardens
Parish Treasurer
Head of Operations

Electoral Roll

At the Annual Parochial Church Meeting in May 2025 there were 210 members of the church electoral roll.

Revd Will Kemp (Chair – Priest-in-Charge)

Financial Review

Support for Mission in the UK and Abroad

St Andrew's Church maintained its practice of supporting mission and evangelism both in the UK and abroad. The sums collected and given to charities are detailed below. These include sums raised on special collection Sundays, giving from church funds and individual ad-hoc donations.

	General Fund	Restricted Funds	Total All Funds	
	2025	2025	2025	2024
	£	£	£	£
Home:				
Chichester Diocese Family Support Work (FSW)	2,125.00	657.61	2,782.61	3,951.25
Off The Fence	1,200.00	4,053.55	5,253.55	7,419.62
Sam & Daniela Leighton - Neighbours & Nations YWAM	2,100.00		2,100.00	500.00
Befriended	1,200.00	1,224.63	2,424.63	500.00
Hope Building Confidence				500.00
A Rocha UK	125.00		125.00	
Overseas:				
Church Mission Society (CMS)	2,125.00	270.84	2,395.84	2,870.00
Bible Society				2,870.00
Tear Fund		8,191.48	8,191.48	4,502.20
Ushaaqallah Benefit Society				2,870.00
Centre for Urban Mission Nairobi (Amadet)	3,000.00	1,088.42	4,088.42	1,250.00
Hope House Haiti	4,800.00	4,298.62	9,098.62	2,000.00
Loiyangalani Trust	2,650.00	4,236.12	6,886.12	2,645.00
Ukraine Appeal				670.00
Open Doors				975.94
GRAND TOTAL	19,325.00	24,021.27	43,346.27	33,524.01

The PCC is most thankful for the continuing financial support of the St Andrew's congregation.

Voluntary Income total overall in 2025 was £121k higher than 2024 (£596k 2025 / £475k 2024), due to two main factors: increased giving including Gift Aid (346k 2025 / £268k 2024) and a transfer in from The Highmead Christian Foundation to a new Restricted Fund (£221k). It should be noted we received a one-off grant in 2024 of £191K. Planned giving was slightly above forecast. Hall income showed a small increase. This, along with the rental of a property at 9 Pendean, higher interest income and reduced associate vicarage costs than budgeted, meant the overall result for 2025 was a surplus.

The total net result across all funds for the financial year of 2025 was a surplus of £149,151 (surplus of £217,706 in 2024) (mainly due to the £221k monies for the new restricted fund).

This can be broken down as: £9,384 surplus from the unrestricted funds (excluding designated funds), so our day-to-day fund; £20,003 deficit from the designated funds (as we spend money previously set aside for expected costs); and £159,770 surplus from the restricted funds (Highmead transfer Income offset by costs spent mainly from the Upkeep Fund). These numbers include the following fund transfers:

- £5k from unrestricted funds to Youth Restricted Fund re Youth Mexico Mission Trip

- £5k from unrestricted funds to Hardship Restricted Fund to top up the fund

The main movements on the designated funds resulting in the £20,003 deficit were: part payment of the vicarage works (£10.1k), Rider Hall Repairs and maintenance (£3.8k), Youth Centre repairs and maintenance (Inc Drainage works) (£3.4k) from the Repairs Fund, plus Prayer Room lighting (£0.4k) and purchasing a baptistry (Pool) (£1.9k) from the Legacy Fund.

The main movements on the restricted funds resulting in the £159,770 surplus were: £221K Highmead new fund monies; offset by costs on the same fund of £20k further contribution to the vicarage works, £17.2k replacing church carpets (inc link and offices), £10.5k on upgraded church paths, £2.3k plumbing/heating, £12.7k sound/lighting system upgrades, £2.2k church outside pressure washing, all from the Upkeep Fund. Additionally £2.4K was paid out from the Hardship Fund.

From the Youth Fund there was £32.6k of Donations/grants in the year towards the Mexico Youth Mission Trip plus a further £13k of fund raising, the cost of the trip in total paid out in 2025 was £51.9k.

Details of the individual movements for both designated and restricted funds can be found in the financial statements.

The total incoming resources for the unrestricted funds were £407,537 (£533,677 in 2024), a decrease of £126,140. Note in 2024, £191.1k of the total came from a one-off grant. Donations & Legacies (inc grants) therefore decreased to £303,284 (£439,602 in 2024).

The voluntary income to the restricted funds was £292,922 (£35,518 in 2024). This included the £221k from The Highmead Christian Foundation, and £24k of Away Giving collections (Missions & Charity Fund), including Gift Aid; £32.6k of Youth Fund income for the Mexico Youth Mission Trip, and £14.6k of Facilities Fund income.

Gift Aid continues to be recovered on all donations where applicable. Tax recovered by way of Gift Aid in 2025 was £53,934 (£40,635 in 2024). The Small Donations Gift Aid allowance is also claimed where possible for cash collections and electronic card donations payments.

The largest expenditure of the PCC was the sum of £141,500 (£89,410 in 2024) paid to the Diocese to cover ministry costs. This amount covers the housing, stipend and pension costs of the incumbent, the Associate Vicar and a standard sum for diocesan central costs, clergy training and a contribution to national church funds. Note in 2024 The Point also paid a pledge from their accounts.

The second largest item of expenditure in 2025 was the overall contracted staff costs of £117,819 (£87,512 for 2024, the Point staff joined our payroll part way through the 2024 financial year (April 2024)). As at 31 December, the PCC employed a full-time Youth Pastor, a part time Assistant Youth Pastor (from May 2025), a part-time Parish Administrator, a part-time Facilities Co-ordinator, a part-time Music Director, a part-time Caretaker, and a part-time Cleaner (a total full-time paid staff equivalent head count of 3.75). We also have a full-time Young Families and Children's Pastor and an Operations Manager, both of whom are self-funded. Additionally, vergers were paid for weddings & funerals, and an organist for services on an ad-hoc basis.

Property expenses of £34,012 in 2024 (£15,668 in 2024) included some repairs and letting fees payable for 9 Pendean plus costs for the vicarage and associate vicarage.

The PCC paid away £43,346 (£33,524 in 2024) in missionary and charitable giving. The total amount for 2025 was monies taken at special collections, money from church funds and individual ad-hoc donations for the charities supported by the church. The PCC pledges to pay away (tithing) at least 10% of its giving

income (including Gift Aid but excluding grants and legacies). Giving income totalled £346,296, and £43,346 was paid away, representing 12.51% of giving income.

Reserves Policy

It is PCC policy to maintain a balance on the general unrestricted funds (excluding fixed assets) that equates to approximately three months' worth of unrestricted payments, as contingency against unforeseen situations. The general, unrestricted, cash reserve at 31 December 2025 was £161,884 (£152,499 in 2024). This is sufficient to cover three months of unrestricted payments, which averaged £96,024 in 2025 (£68,078 in 2024) excluding expenditure from designated funds. We expect to have sufficient cash flow to continue to pay bills as they fall due.

Details of the balances and purposes of the various designated and restricted funds are given in Note 10 to the Financial Statements.

It is PCC policy to invest fund balances as deposits, to maximise interest while protecting the sums involved, or in low-risk funds. For deposit accounts not more than the amount guaranteed by the Financial Services Compensation Scheme is invested in any one institution. At the end of 2025 the PCC held fund accounts with the CCLA CBF Church of England Deposit Fund (Fitch Credit Quality rating and Fund Market risk Sensitivity rating 'AAAf'/'S1') and the Mansfield Building Society, in addition to CAF Bank and Barclays Bank who provide current account facilities.

Public Benefit Statement

In exercising its duties, the PCC has complied with their duty to have due regard to the guidance for public benefit published by the Charity Commission.

Statement of Responsibilities

The PCC members are responsible for preparing the PCC members' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the PCC members to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the PCC members are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The PCC members are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The PCC members 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 annual report was approved by the PCC members of the charity on 12/1/26 and signed on its behalf by:

Name : Ian Porter



Date : 9/2/26

Ian Porter (Treasurer)

Annual Financial Report

of

The Parochial Church Council of the Ecclesiastical Parish of

St Andrew's, Burgess Hill

St Andrew's Church, Cants Lane, Burgess Hill, West Sussex RH15 0LG

Registered Charity no: 1131284

For the year ended 31st December 2025

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St Andrew's Church, Burgess Hill registered charity number 1131284

Statement of Financial Activities

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

	Notes	Unrestricted Funds	Restricted Funds	Endowment Funds	FUNDS 2025	FUNDS 2024
		£	£	£	£	£
Incoming resources						
<i>Donations and Legacies</i>	2a	303,284	292,922		596,206	475,120
<i>Trading Activities for generating funds</i>	2b	55,102			55,102	53,556
<i>Income from investments</i>	2c	10,219	4,089		14,308	11,441
<i>Church activities</i>	2d1	10,017	12,972		22,989	7,745
<i>Charitable Activities</i>	2d2	4,915			4,915	2,804
<i>Other incoming resources</i>	2e	24,000			24,000	18,929
Total incoming resources		407,537	309,983		717,520	569,595
Resources expended						
<i>Costs of generating voluntary income</i>	3a					
<i>Fund-raising trading costs</i>	3b					
<i>Church charitable activities</i>	3c1	362,848	160,214		523,062	271,623
<i>Other Trading Activities</i>	3c2	44,167			44,167	79,162
<i>Governance Costs</i>	3d	1,140			1,140	1,104
Total resources expended		408,155	160,214		568,369	351,889
Net incoming/(outgoing) resources		-618	149,769		149,151	217,706
Transfers between Funds	10	-10,000	10,000			
Other recognised gains/losses						
<i>Gains/(losses) on revaluation of fixed assets</i>	5					-30,880
<i>Gains/(losses) on investment assets</i>	6					
Net movement in funds		-10,618	159,769		149,151	186,826
Total funds brought forward at 1 January 2025		1,126,256	122,327		1,248,583	1,061,757
Total funds carried forward at 31 December 2025		1,115,638	282,096		1,397,734	1,248,583

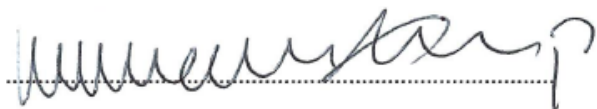
Balance Sheet

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

	Notes	2025	2024
		£	£
Fixed assets			
Tangible fixed assets	5	940,000	940,000
Investments	6		
Total fixed assets		940,000	940,000
Current assets			
Stock			
Short term deposits		409,316	225,490
Cash at bank and in hand		56,756	93,702
Debtors	8	5,198	1,570
		471,270	320,762
Creditors: amounts falling due within one year	9	-13,536	-12,179
Net current assets		457,734	308,583
Total assets less current liabilities		1,397,734	1,248,583
Creditors: amounts falling due after one year	9		
NET ASSETS	7	1,397,734	1,248,583
Funds	7		
Endowment funds	10		
Restricted funds	10	282,096	122,327
Unrestricted funds	10	1,115,638	1,126,256
		1,397,734	1,248,583

Approved by the Parochial Church Council on 15 / 1 / 2026 and signed on its behalf

Revd Will Kemp - Chairman



Mr Ian Porter - Treasurer



Notes to the Financial Report

1 Accounting policies

Basis of preparation

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

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

Funds accounting

Funds held by the PCC are:

Unrestricted funds - general funds which can be used for PCC ordinary purposes

Designated funds - monies set aside by the PCC out of unrestricted funds for specific future purposes or projects

Restricted funds - a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest; b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance on that fund

Endowment funds - funds for which the capital must be maintained; only income arising from the investment of the endowment may be used, either as restricted or unrestricted funds, depending on the purpose set out in the terms of the original endowment – The PCC does not hold any endowment funds at the present time.

Income and endowments

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

Donations and legacies

Collections are recognised when received.

Planned giving receivable is recognised when there is evidence of entitlement, receipt is probable, and the amount accords with the Gift Aid declaration or other record of intention to donate

Gift aid recovered is recognised when the income to which it is attached is recognised

Grants and legacies are recognised when the formal offer in writing of the funding, is received by the PCC

Charitable activities

Statutory fees for weddings and funerals are recognised when the office occurs

Other trading activities

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

Sales of magazines and study notes are recognised when received

Rents from property are recognised in accordance with the rental agreements, when receipt is probable

Investment income

Interest entitlements are accounted for as they accrue. The PCC does not hold any investments other than deposits with banks, building societies and the CBF Church of England deposit fund.

Notes to the Financial Report

All other income

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

Gains and losses on investments

The only investments held by the PCC are deposits with banks, building societies and the CBF Church Of England deposit fund.

Expenditure

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

Grants

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

Church activities

The diocesan parish contribution is accounted for on an annual basis, reflecting the allocation agreed with our Deanery. All payments due in 2025 were paid over before the end of the year.

Fixed assets

Tangible fixed assets

Consecrated and beneficed property of any kind is excluded from the accounts by s.10(2) of the Charities Act 2011.

Movable church furnishing held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected but are not included in the financial statements. For other property acquired prior to 2006 there is insufficient cost information available and therefore such assets are not valued in the accounts. Individual items acquired since 2006 have been capitalised in the accounts and depreciated over their useful economic life.

All expenditure on consecrated or beneficed buildings and individual items costing under £5,000 are written off in the year they were incurred

Depreciation

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

Land	Nil
Buildings	Nil
Fixtures and fittings	25%
Audio visual equipment	30%
Office equipment	20%

No depreciation is provided on freehold buildings as the useful economic life of these assets exceeds 50 years and residual values so high that potential depreciation would be immaterial. It is the PCC's policy to maintain these assets in a continual state of sound repair. Resulting from regular impairment reviews, provision will be made if there has been any permanent diminution in value

Investments

Investments are stated at market value at the balance sheet date

Current Assets

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

Short-term deposits include cash held on deposit either with the CBF Church of England Funds, as well as banks and building societies

Notes to the Financial Report

2 Analysis of income and endowments

	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS 2025	TOTAL FUNDS 2024
	£	£	£	£	£
a Voluntary income					
Planned Giving (excluding tax refunds)	173,559	11,395		184,954	133,307
Other Planned Giving (no tax refunds)	37,584			37,584	27,696
Collections at all services	2,659	13,186		15,845	10,958
All other giving	35,044	14,625		49,669	48,931
Special Appeals		4,310		4,310	6,218
Gift Aid recoverable	47,756	6,178		53,934	40,635
Grants	6,682	243,228		249,910	192,893
Legacies					14,482
	303,284	292,922		596,206	475,120
b Activities for generating funds					
Fund Raising Events	86			86	42
Church Hire	6,904			6,904	7,181
Halls Hire and Special Events in Halls	48,112			48,112	46,333
	55,102			55,102	53,556
c Investment income					
Interest on Bank Accounts	10,219	4,089		14,308	11,441
	10,219	4,089		14,308	11,441
d1 Income from Church Activities					
Bookstall and Chichester Magazine	1,916			1,916	217
Activities for Youth	1,664	12,972		14,636	918
Holiday Club	1,296			1,296	1,076
Children's Activities	100			100	117
Men's Breakfasts	1,718			1,718	1,369
Other Church Activities	595			595	2,287
Tuesday Café					81
Women's Ministry	2,238			2,238	1,680
Catering	465			465	
Income from Parish Office	25			25	
	10,017	12,972		22,989	7,745
d2 Fees for weddings and funerals	4,915			4,915	2,804
e Other incoming resources					
Rental of 9 Pendean Property	24,000			24,000	18,929
	24,000			24,000	18,929
Total incoming resources	407,537	309,983		717,520	569,595

Notes to the Financial Report

2A Incoming Resources (Restricted Fund Analysis)

							TOTAL	TOTAL
	Mission and Charity Fund	Youth Fund	Facilities Fund	Highmead Fund	St Andrews Hardship Fund	Upkeep Fund	RESTRICTED FUNDS 2025	RESTRICTED FUNDS 2024
	£	£	£	£	£	£	£	£
a Voluntary income								
Planned Giving (excluding tax refunds)		10,894.77	500.00				11,394.77	234.61
Other Planned Giving (no tax refunds)								
Collections at all services	12,390.08	796.30					13,186.38	5,891.81
All other giving	8,530.00	6,095.00					14,625.00	5,435.27
Special Appeals			4,000.00		310.00		4,310.00	6,217.80
Gift Aid recoverable	3,101.19	2,874.08	125.00		77.50		6,177.77	1,557.70
Grants		12,000.00	10,000.00	221,228.47			243,228.47	1,698.12
Legacies								14,482.57
	24,021.27	32,660.15	14,625.00	221,228.47	387.50		292,922.39	35,517.88
b Activities for generating funds								
Fund Raising Events								
c Investment income								
Interest on Bank Accounts				4,089.30			4,089.30	
				4,089.30			4,089.30	
d Income from Church Activities								
Activities for Youth		12,971.97					12,971.97	400.00
		12,971.97					12,971.97	400.00
e Other incoming resources								
Total incoming resources	24,021.27	45,632.12	14,625.00	225,317.77	387.50		309,983.66	35,917.88

Notes to the Financial Report

3 Analysis of expenditure

	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS 2025	TOTAL FUNDS 2024
	£	£	£	£	£
a <i>Costs of generating voluntary income</i> Giving Envelopes and Forms					
b <i>Fund-raising trading costs</i> Miscellaneous					
c1 Church Charitable Activities					
Missionary and charitable giving:					
Overseas:					
- Missionary Societies	12,575	18,085		30,660	20,653
Home Missions & other Church Societies	6,750	5,936		12,686	12,871
	19,325	24,021		43,346	33,524
Ministry costs:					
Diocesan parish contribution	141,500			141,500	89,410
Staff expenses	3,974			3,974	1,964
Property Expenses	34,012			34,012	15,668
Youth Pastor	45,610			45,610	24,296
Church building costs:					
Running expenses	15,029			15,029	12,369
Major Repairs and Projects		35,292		35,292	5,838
Maintenance		46,508		46,508	4,864
Grounds - Major Repairs and Projects					
Upkeep of churchyard	334			334	572
Church activities:					
Upkeep of services	10,988			10,988	6,252
Director of Music and Musicians	22,672			22,672	20,965
Youth Worker Expenses					
Mission	1,631			1,631	1,237
Training and education	4,665			4,665	254
Bookstall and Chichester Magazine	1,324			1,324	343
Activities for Youth	4,775	51,929		56,704	4,873
Holiday Club	2,803			2,803	2,185
Kidzone	142			142	
Children's Activities	524			524	848
Ladies' Meals	2,146			2,146	1,639
Men's Breakfasts	1,620			1,620	1,443
Other Church Activity Costs	2,415			2,415	4,427
Tuesday Café	27			27	
Catering	2,701			2,701	539
Hardship Fund Payments Out		2,464		2,464	2,166

	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS 2025	TOTAL FUNDS 2024
	£	£	£	£	£
Church administration:					
Salaries	32,093			32,093	26,273
Fees					
Printing, stationery, photocopying	9,807			9,807	6,994
Other administration expenses	2,699			2,699	2,201
Office equipment	32			32	479
	362,848	160,214		523,062	271,623
c2 Other Trading Activities:					
<i>Church Halls running costs:</i>					
Running expenses	36,898			36,898	36,263
Maintenance	7,269			7,269	42,899
	44,167			44,167	79,162
c	407,015	160,214		567,229	350,785
d Governance costs					
Independent examination fee	1,140			1,140	1,104
Cost of annual accounts					
	1,140			1,140	1,104
Total resources expended	408,155	160,214		568,369	351,889

Notes to the Financial Report

3A Resources Expended (Restricted Fund Analysis)

	Mission and Charity Fund	Youth Fund	Facilities Fund	Highmead Fund	St Andrews Hardship Fund	Upkeep Fund	TOTAL RESTRICTED FUNDS 2025	TOTAL RESTRICTED FUNDS 2024
	£	£	£	£	£	£	£	£
a	Costs of generating voluntary income							
	Giving Envelopes and Forms							
b	Fund-raising trading costs							
	Miscellaneous							
c	Church Activities							
	<i>Missionary and charitable giving:</i>							
	Overseas:							
	- Missionary Societies	18,085.48					18,085.48	5,923.14
	- Relief and Development agencies							
	Home Missions & other Church Societies	5,935.79					5,935.79	3,630.87
	Secular Charities							
	<i>Ministry Costs:</i>							
	Youth Pastor							
	Youth Assistant							
	Activities for Youth	51,929.00					51,929.00	2,593.27
	<i>Activity Costs:</i>							
	Holiday Club							
	Oasis							
	Sunbeams & Tiddlywinks & Melody Makers							
	Hardship Fund Payments Out				2,463.50		2,463.50	2,165.94
	Mission							814.44
	<i>Building Project Costs:</i>							
	Maintenance Halls							36,611.10
	Debit Interest on Loans							
	Fees							
	Maintenance Church					46,508.16	46,508.16	4,863.96
	Major Repairs and Projects		15,291.59	20,000.00			35,291.59	5,837.85
	Grounds - Major Repairs and Projects							
	24,021.27	51,929.00	15,291.59	20,000.00	2,463.50	46,508.16	160,213.52	62,440.57
d	Governance costs							
	Independent examination fee							
	Cost of annual accounts							
Total resources expended	24,021.27	51,929.00	15,291.59	20,000.00	2,463.50	46,508.16	160,213.52	62,440.57
Net Movement of Funds		-6,296.88	-666.59	205,317.77	-2,076.00	-46,508.16	149,770.14	-26,522.69

Notes to the Financial Report

4 Disclosures

a) Staff costs

During the year the PCC employed a full time Youth Pastor, a part time Assistant Youth Pastor (from May 25), a part time Parish Administrator, a part time Facilities Co-Ordinator, a part time Music director, a part time Caretaker, and a part time cleaner:

Staff Costs – Wages and Salaries £117,819 (£87,512 in 2024)

Staff costs include Salary and Employer Pension Contributions. The rebate for Employer's National Insurance contributions was utilised.

Clergy are employed by the Diocese of Chichester. Clergy property costs and expenses are however included in these accounts.

The PCC operates a pension scheme (since February 2017) in accordance with Government Regulations.

Employers Pension costs were £5,725 in 2025 (£3,723 in 2024).

No individual person received remuneration in excess of £60,000.

b) Payments to PCC members

Miss Mandy Hanlon received £315 for Verger duties

Other payments were made to PCC members in the year for reimbursement of expenses incurred on behalf of the PCC:

Clergy support across 3 individuals: Council Tax £5,427.72, Environmental charges £610.13, Other (including Telephone and Travel) £925.31

5 Tangible fixed assets

Cost or valuation:	Rider Hall	Youth Centre	9 Pendean	Equipment	Total
As at 1 January 2025	325,000.00	115,000.00	500,000.00		940,000.00
Additions					
Disposals					
Revaluation					
At 31 December 2025	<u>325,000.00</u>	<u>115,000.00</u>	<u>500,000.00</u>		<u>940,000.00</u>
Depreciation					
As at 1 January 2025					
Provided in the year					
Disposals					
At 31 December 2025					
Net book amounts					
At 31 December 2025	<u>325,000.00</u>	<u>115,000.00</u>	<u>500,000.00</u>		<u>940,000.00</u>
At 31 December 2024	<u>325,000.00</u>	<u>115,000.00</u>	<u>*500,000.00</u>		<u>940,000.00</u>

** Inc 2024 revaluation*

Notes to the Financial Report

6 Investments

The only investments held by the PCC are deposits with banks, building societies and the CBF Church of England Deposit Fund.

7 Net assets by fund

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2025 £	Total Funds 2024 £
Fixed assets for church use	940,000.00	0.00		940,000.00	940,000.00
Investment fixed assets	0.00	0.00		0.00	0.00
Current assets	0.00	0.00		0.00	0.00
Stock	0.00	0.00		0.00	0.00
Short Term Deposits	127,849.18	281,466.87		409,316.05	225,489.77
Cash at Bank and in Hand	56,756.21	0.00		56,756.21	93,701.99
Debtors	4,568.55	629.60		5,198.15	1,570.01
Creditors: amounts falling due within one year	-13,536.22	0.00		-13,536.22	-12,179.03
Creditors: amounts falling due after more than one year	0.00	0.00		0.00	0.00
	1,115,637.72	282,096.47	0.00	1,397,734.19	1,248,582.74

8 Debtors

	2025 £	2024 £
Gift Aid recoverable	1,396.98	1,160.46
Prepayments and accrued income	2,851.92	0.00
Other debtors	949.25	409.55
	5,198.15	1,570.01

9 Creditors

(i) Amounts falling due within one year

	2025 £	2024 £
Deferred income	5,792.30	0.00
Accruals for utilities and other costs	3,516.75	5,151.48
Interest Free Loans < 1 Year	0.00	0.00
CAF Bank Loan < 1 Year	0.00	0.00
9 Pendean Equity Sharing Loan	0.00	0.00
Other creditors	4,227.17	7,027.55
	13,536.22	12,179.03

Notes to the Financial Report

(ii) Amounts falling due after one year

	2025 £	2024 £
Interest Free Loans > 1 Year	0.00	0.00
CAF Bank Loan > 1 Year	0.00	0.00
9 Pendean Equity Sharing Loan (2021)	0.00	0.00
	<u>0.00</u>	<u>0.00</u>

The freehold land and buildings comprise the Rider Hall and Youth Centre, together with a house at 9 Pendean. These properties are held by the Chichester Diocesan Board of Finance on behalf of the PCC. It is the policy of the PCC to maintain these assets in a continual state of sound repair, and therefore no depreciation is applied to their values. The Rider Hall & Youth Centre buildings were linked to the Church in 2016 following a major building project. The PCC agreed with the Diocese as to how the demarcation between the Church and the "linked building" could be made. This has been taken into account with Insurance agreements.

In the case of 9 Pendean the property was revalued to market rate in 2024 in order to repay an equity sharing loan. No changes have been made to last years values of land and buildings and last years freehold values for the Rider Hall and Youth Centre. No impairment was felt necessary by the PCC.

10. Summary of all funds

	Bal b/fwd 1st Jan 25 £	Income £	Expenditure £	Transfers In (& Other Gains/Losses) £	Transfers Out	Bal c/fwd 31st Dec 25 £
Unrestricted Funds						
General fund	1,092,499.53	403,482.34	-384,098.12	0.00	-10,000.00	1,101,883.75
Designated Funds:						
Repairs Fund	22,819.91	0.00	-17,412.58	0.00	0.00	5,407.33
Legacy Fund NEW	9,387.54	0.00	-2,327.67	0.00	0.00	7,059.87
Men's Ministry Fund	444.45	1,717.73	-1,620.08	0.00	0.00	542.10
Women's Ministry Fund	287.51	2,238.08	-2,146.54	0.00	0.00	379.05
Childrens Activities Fund	424.68	99.41	-524.09	0.00	0.00	0.00
Tuesday Café	392.79	0.00	-27.17	0.00	0.00	365.62
	<u>1,126,256.41</u>	<u>407,537.56</u>	<u>-408,156.25</u>	<u>0.00</u>	<u>-10,000.00</u>	<u>1,115,637.72</u>
Restricted Funds						
Mission & Charity Fund	0.00	24,021.27	-24,021.27	0.00	0.00	0.00
Upkeep Fund	113,214.75	0.00	-46,508.16	0.00	0.00	66,706.59
Youth Fund	1,347.11	45,632.12	-51,929.00	5,000.00	0.00	50.23
Facilities Fund	6,514.16	14,625.00	-15,291.59	0.00	0.00	5,847.57
Highmead Fund	0.00	225,317.77	-20,000.00	0.00	0.00	205,317.77
St A Hardship Fund	1,250.31	387.50	-2,463.50	5,000.00	0.00	4,174.31
	<u>122,326.33</u>	<u>309,983.66</u>	<u>-160,213.52</u>	<u>10,000.00</u>	<u>0.00</u>	<u>282,096.47</u>
Endowment Funds						
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total funds	<u>1,248,582.74</u>	<u>717,521.22</u>	<u>-568,369.77</u>	<u>10,000.00</u>	<u>-10,000.00</u>	<u>1,397,734.19</u>

Notes to the Financial Report

10 Explanation of funds:

Unrestricted funds are not subject to any donor restrictions and can be spent as the PCC decides. Unrestricted Designated funds held consist of the following:

Repairs Fund: The Fund is used to finance repairs to the church buildings, halls, housing and grounds and not covered by the Restricted Upkeep Fund. The fund now stands at £5,407. During 2025 the main expenditure was on vicarage works (£10.1k), Rider Hall Repairs and maintenance (£3.8k), Youth Centre repairs and maintenance (Inc Drainage works) (£3.4k) Total expenditure £17,412.

Legacy Fund We received no Unrestricted Legacies during 2025. This fund is to ensure any Unrestricted Legacies are used for specific projects to be determined, without being Restricted. During 2025 the expenditure was on updating the Prayer Room lighting (£0.4k) and purchasing a baptistry (Pool) (£1.9k)

Men's Ministry Fund, Women's Ministry Fund, Children's Activities Fund, and Tuesday Café: These funds represent the operational balances from these church activities. Fund Balances were reviewed in 2025. The Children's Activities Fund was fully spent during the year, and the fund has a zero balance.

Restricted Funds are not invested permanently but are to be spent within reasonable timescales. Restricted funds held consist of the following:

Mission and Charity Fund: This fund is for monies taken at special collections for nominated charities. All such monies received in 2025 have since been paid to the charities concerned, as detailed in the breakdown below, and the fund has a zero balance.

Note the below values include separate values paid away from both the General Fund and from the Restricted Fund:

Mission and Charity Fund payments	General Fund	Restricted Funds	Total All Funds	
	2025	2025	2025	2024
	£	£	£	£
<u>Home:</u>				
Chichester Diocese Family Support Work (FSW)	2,125.00	657.61	2,782.61	3,951.25
Off The Fence	1,200.00	4,053.55	5,253.55	7,419.62
Sam & Daniela Leighton - Neighbours & Nations YWAM	2,100.00		2,100.00	500.00
Befriended	1,200.00	1,224.63	2,424.63	500.00
Hope Building Confidence				500.00
A Rocha UK	125.00		125.00	
<u>Overseas:</u>				
Church Mission Society (CMS)	2,125.00	270.84	2,395.84	2,870.00
Bible Society				2,870.00
Tear Fund		8,191.48	8,191.48	4,502.20
Ushaaqallah Benefit Society				2,870.00
Centre for Urban Mission Nairobi (Amadet)	3,000.00	1,088.42	4,088.42	1,250.00
Hope House Haiti	4,800.00	4,298.62	9,098.62	2,000.00
Loiyangalani Trust	2,650.00	4,236.12	6,886.12	2,645.00
Ukraine Appeal				670.00
Open Doors				975.94
GRAND TOTAL	19,325.00	24,021.27	43,346.27	33,524.01

Notes to the Financial Report

Upkeep Fund: This restricted fund represents a legacy received in 2023 with an additional final amount added in 2024 and is for the upkeep of the church. Expenditure during the year amounted to £46,508.16, and the Fund Balance is £66,706.59. The PCC have allocated £30,000 of this remaining balance to go towards a future re-roofing project for the church. During 2025 the main expenditure was on replacing the church carpets (inc Link & offices) (£17.2k), new/upgraded church paths (£10.5k) plumbing/heating (£2.3k), sound/lighting system upgrades (£12.7k), church outside pressure washing (£2.2k remedial work on the roof (£0.8k)

Youth Fund: This restricted fund is for monies donated for Youth Work. The fund was used in 2025 mainly for a planned mission trip. The PCC agreed a fund transfer of £5k from the general fund towards the mission trip. The remaining fund balance is £50.23.

Facilities Fund: This fund now holds a balance of £5,847.57, this is made up of £850 for Hall Decoration planned for Q1 2026 and the remainder set aside for small projects across the site. The main movements during the year were income of a grant towards the Youth Centre playground re-surfacing (£10k) and a donation towards the vicarage works (£4k), the fund paid out for the playground works (£10.3k) and the vicarage works (£4k).

Highmead Fund: This fund was set up in 2025 from monies received from The Highmead Christian Foundation (£221k) restricted for improvements and extensions to all the buildings and grounds (inc the Vicarage), plus Youth and Children's ministries and any residual expenditure of the foundation. A further £4k was added from interest received on the invested monies. £20k was used towards the vicarage works. The remaining Fund balance is £205,317.77.

Hardship Fund: This fund was set up by the PCC to provide financial assistance to those deemed to be in need and who meet certain criteria. Outgoings during 2025 were £2,463.50 with offsetting income of £387.50, the PCC agreed a fund transfer of £5k from the general fund to top the fund up and the Fund stands at £4,174.31.

Independent Examiner's Report

to the trustees of PCC of St Andrew's Church, Burgess Hill

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2025 which are set out on pages 2 to 17.

Respective responsibilities of trustees and examiner

As the charity's trustees of PCC of St Andrew's Church, Burgess Hill 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 PCC of St Andrew's Church, Burgess Hill '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

Since PCC of St Andrew's Church, Burgess Hill's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Chartered Institute of Management Accountants, which is one of the listed bodies.

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 PCC of St Andrew's Church, Burgess Hill 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 accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



13.2.26

.....
K Gomes FCIE MAAT

.....
Date

Annual Financial Report

of

The Parochial Church Council of the Ecclesiastical Parish of

St Andrew's, Burgess Hill

St Andrew's Church, Cants Lane, Burgess Hill, West Sussex RH15 0LG

Registered Charity no: 1131284

For the year ended 31st December 2025

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St Andrew's Church, Burgess Hill registered charity number 1131284

Statement of Financial Activities

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

	Notes	Unrestricted Funds	Restricted Funds	Endowment Funds	FUNDS 2025	FUNDS 2024
		£	£	£	£	£
Incoming resources						
<i>Donations and Legacies</i>	2a	303,284	292,922		596,206	475,120
<i>Trading Activities for generating funds</i>	2b	55,102			55,102	53,556
<i>Income from investments</i>	2c	10,219	4,089		14,308	11,441
<i>Church activities</i>	2d1	10,017	12,972		22,989	7,745
<i>Charitable Activities</i>	2d2	4,915			4,915	2,804
<i>Other incoming resources</i>	2e	24,000			24,000	18,929
Total incoming resources		407,537	309,983		717,520	569,595
Resources expended						
<i>Costs of generating voluntary income</i>	3a					
<i>Fund-raising trading costs</i>	3b					
<i>Church charitable activities</i>	3c1	362,848	160,214		523,062	271,623
<i>Other Trading Activities</i>	3c2	44,167			44,167	79,162
<i>Governance Costs</i>	3d	1,140			1,140	1,104
Total resources expended		408,155	160,214		568,369	351,889
Net incoming/(outgoing) resources		-618	149,769		149,151	217,706
Transfers between Funds	10	-10,000	10,000			
Other recognised gains/losses						
<i>Gains/(losses) on revaluation of fixed assets</i>	5					-30,880
<i>Gains/(losses) on investment assets</i>	6					
Net movement in funds		-10,618	159,769		149,151	186,826
Total funds brought forward at 1 January 2025		1,126,256	122,327		1,248,583	1,061,757
Total funds carried forward at 31 December 2025		1,115,638	282,096		1,397,734	1,248,583

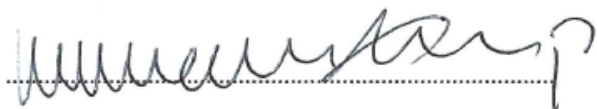
Balance Sheet

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

	Notes	2025	2024
		£	£
Fixed assets			
Tangible fixed assets	5	940,000	940,000
Investments	6		
Total fixed assets		940,000	940,000
Current assets			
Stock			
Short term deposits		409,316	225,490
Cash at bank and in hand		56,756	93,702
Debtors	8	5,198	1,570
		471,270	320,762
Creditors: amounts falling due within one year	9	-13,536	-12,179
Net current assets		457,734	308,583
Total assets less current liabilities		1,397,734	1,248,583
Creditors: amounts falling due after one year	9		
NET ASSETS	7	1,397,734	1,248,583
Funds	7		
Endowment funds	10		
Restricted funds	10	282,096	122,327
Unrestricted funds	10	1,115,638	1,126,256
		1,397,734	1,248,583

Approved by the Parochial Church Council on 15 / 1 / 2026 and signed on its behalf

Revd Will Kemp - Chairman



Mr Ian Porter - Treasurer



Notes to the Financial Report

1 Accounting policies

Basis of preparation

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

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

Funds accounting

Funds held by the PCC are:

Unrestricted funds - general funds which can be used for PCC ordinary purposes

Designated funds - monies set aside by the PCC out of unrestricted funds for specific future purposes or projects

Restricted funds - a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest; b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance on that fund

Endowment funds - funds for which the capital must be maintained; only income arising from the investment of the endowment may be used, either as restricted or unrestricted funds, depending on the purpose set out in the terms of the original endowment – The PCC does not hold any endowment funds at the present time.

Income and endowments

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

Donations and legacies

Collections are recognised when received.

Planned giving receivable is recognised when there is evidence of entitlement, receipt is probable, and the amount accords with the Gift Aid declaration or other record of intention to donate

Gift aid recovered is recognised when the income to which it is attached is recognised

Grants and legacies are recognised when the formal offer in writing of the funding, is received by the PCC

Charitable activities

Statutory fees for weddings and funerals are recognised when the office occurs

Other trading activities

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

Sales of magazines and study notes are recognised when received

Rents from property are recognised in accordance with the rental agreements, when receipt is probable

Investment income

Interest entitlements are accounted for as they accrue. The PCC does not hold any investments other than deposits with banks, building societies and the CBF Church of England deposit fund.

Notes to the Financial Report

All other income

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

Gains and losses on investments

The only investments held by the PCC are deposits with banks, building societies and the CBF Church Of England deposit fund.

Expenditure

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

Grants

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

Church activities

The diocesan parish contribution is accounted for on an annual basis, reflecting the allocation agreed with our Deanery. All payments due in 2025 were paid over before the end of the year.

Fixed assets

Tangible fixed assets

Consecrated and beneficed property of any kind is excluded from the accounts by s.10(2) of the Charities Act 2011.

Movable church furnishing held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected but are not included in the financial statements. For other property acquired prior to 2006 there is insufficient cost information available and therefore such assets are not valued in the accounts. Individual items acquired since 2006 have been capitalised in the accounts and depreciated over their useful economic life.

All expenditure on consecrated or beneficed buildings and individual items costing under £5,000 are written off in the year they were incurred

Depreciation

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

Land	Nil
Buildings	Nil
Fixtures and fittings	25%
Audio visual equipment	30%
Office equipment	20%

No depreciation is provided on freehold buildings as the useful economic life of these assets exceeds 50 years and residual values so high that potential depreciation would be immaterial. It is the PCC's policy to maintain these assets in a continual state of sound repair. Resulting from regular impairment reviews, provision will be made if there has been any permanent diminution in value

Investments

Investments are stated at market value at the balance sheet date

Current Assets

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

Short-term deposits include cash held on deposit either with the CBF Church of England Funds, as well as banks and building societies

Notes to the Financial Report

2 Analysis of income and endowments

	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS 2025	TOTAL FUNDS 2024
	£	£	£	£	£
a Voluntary income					
Planned Giving (excluding tax refunds)	173,559	11,395		184,954	133,307
Other Planned Giving (no tax refunds)	37,584			37,584	27,696
Collections at all services	2,659	13,186		15,845	10,958
All other giving	35,044	14,625		49,669	48,931
Special Appeals		4,310		4,310	6,218
Gift Aid recoverable	47,756	6,178		53,934	40,635
Grants	6,682	243,228		249,910	192,893
Legacies					14,482
	303,284	292,922		596,206	475,120
b Activities for generating funds					
Fund Raising Events	86			86	42
Church Hire	6,904			6,904	7,181
Halls Hire and Special Events in Halls	48,112			48,112	46,333
	55,102			55,102	53,556
c Investment income					
Interest on Bank Accounts	10,219	4,089		14,308	11,441
	10,219	4,089		14,308	11,441
d1 Income from Church Activities					
Bookstall and Chichester Magazine	1,916			1,916	217
Activities for Youth	1,664	12,972		14,636	918
Holiday Club	1,296			1,296	1,076
Children's Activities	100			100	117
Men's Breakfasts	1,718			1,718	1,369
Other Church Activities	595			595	2,287
Tuesday Café					81
Women's Ministry	2,238			2,238	1,680
Catering	465			465	
Income from Parish Office	25			25	
	10,017	12,972		22,989	7,745
d2 Fees for weddings and funerals	4,915			4,915	2,804
e Other incoming resources					
Rental of 9 Pendean Property	24,000			24,000	18,929
	24,000			24,000	18,929
Total incoming resources	407,537	309,983		717,520	569,595

Notes to the Financial Report

2A Incoming Resources (Restricted Fund Analysis)

							TOTAL	TOTAL
	Mission and Charity Fund	Youth Fund	Facilities Fund	Highmead Fund	St Andrews Hardship Fund	Upkeep Fund	RESTRICTED FUNDS 2025	RESTRICTED FUNDS 2024
	£	£	£	£	£	£	£	£
a Voluntary income								
Planned Giving (excluding tax refunds)		10,894.77	500.00				11,394.77	234.61
Other Planned Giving (no tax refunds)								
Collections at all services	12,390.08	796.30					13,186.38	5,891.81
All other giving	8,530.00	6,095.00					14,625.00	5,435.27
Special Appeals			4,000.00		310.00		4,310.00	6,217.80
Gift Aid recoverable	3,101.19	2,874.08	125.00		77.50		6,177.77	1,557.70
Grants		12,000.00	10,000.00	221,228.47			243,228.47	1,698.12
Legacies								14,482.57
	24,021.27	32,660.15	14,625.00	221,228.47	387.50		292,922.39	35,517.88
b Activities for generating funds								
Fund Raising Events								
c Investment income								
Interest on Bank Accounts				4,089.30			4,089.30	
				4,089.30			4,089.30	
d Income from Church Activities								
Activities for Youth		12,971.97					12,971.97	400.00
		12,971.97					12,971.97	400.00
e Other incoming resources								
Total incoming resources	24,021.27	45,632.12	14,625.00	225,317.77	387.50		309,983.66	35,917.88

Notes to the Financial Report

3 Analysis of expenditure

	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS 2025	TOTAL FUNDS 2024
	£	£	£	£	£
a <i>Costs of generating voluntary income</i> Giving Envelopes and Forms					
b <i>Fund-raising trading costs</i> Miscellaneous					
c1 Church Charitable Activities					
Missionary and charitable giving:					
Overseas:					
- Missionary Societies	12,575	18,085		30,660	20,653
Home Missions & other Church Societies	6,750	5,936		12,686	12,871
	19,325	24,021		43,346	33,524
Ministry costs:					
Diocesan parish contribution	141,500			141,500	89,410
Staff expenses	3,974			3,974	1,964
Property Expenses	34,012			34,012	15,668
Youth Pastor	45,610			45,610	24,296
Church building costs:					
Running expenses	15,029			15,029	12,369
Major Repairs and Projects		35,292		35,292	5,838
Maintenance		46,508		46,508	4,864
Grounds - Major Repairs and Projects					
Upkeep of churchyard	334			334	572
Church activities:					
Upkeep of services	10,988			10,988	6,252
Director of Music and Musicians	22,672			22,672	20,965
Youth Worker Expenses					
Mission	1,631			1,631	1,237
Training and education	4,665			4,665	254
Bookstall and Chichester Magazine	1,324			1,324	343
Activities for Youth	4,775	51,929		56,704	4,873
Holiday Club	2,803			2,803	2,185
Kidzone	142			142	
Children's Activities	524			524	848
Ladies' Meals	2,146			2,146	1,639
Men's Breakfasts	1,620			1,620	1,443
Other Church Activity Costs	2,415			2,415	4,427
Tuesday Café	27			27	
Catering	2,701			2,701	539
Hardship Fund Payments Out		2,464		2,464	2,166

	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS 2025	TOTAL FUNDS 2024
	£	£	£	£	£
Church administration:					
Salaries	32,093			32,093	26,273
Fees					
Printing, stationery, photocopying	9,807			9,807	6,994
Other administration expenses	2,699			2,699	2,201
Office equipment	32			32	479
	362,848	160,214		523,062	271,623
c2 Other Trading Activities:					
<i>Church Halls running costs:</i>					
Running expenses	36,898			36,898	36,263
Maintenance	7,269			7,269	42,899
	44,167			44,167	79,162
c	407,015	160,214		567,229	350,785
d Governance costs					
Independent examination fee	1,140			1,140	1,104
Cost of annual accounts					
	1,140			1,140	1,104
Total resources expended	408,155	160,214		568,369	351,889

Notes to the Financial Report

3A Resources Expended (Restricted Fund Analysis)

							TOTAL	TOTAL	
		Mission and Charity Fund	Youth Fund	Facilities Fund	Highmead Fund	St Andrews Hardship Fund	Upkeep Fund	RESTRICTED FUNDS	RESTRICTED FUNDS
		£	£	£	£	£	£	2025	2024
a	Costs of generating voluntary income							£	£
	Giving Envelopes and Forms								
b	Fund-raising trading costs								
	Miscellaneous								
c	Church Activities								
	Missionary and charitable giving:								
	Overseas:								
	- Missionary Societies	18,085.48						18,085.48	5,923.14
	- Relief and Development agencies								
	Home Missions & other Church Societies	5,935.79						5,935.79	3,630.87
	Secular Charities								
	Ministry Costs:								
	Youth Pastor								
	Youth Assistant								
	Activities for Youth		51,929.00					51,929.00	2,593.27
	Activity Costs:								
	Holiday Club								
	Oasis								
	Sunbeams & Tiddlywinks & Melody Makers								
	Hardship Fund Payments Out					2,463.50		2,463.50	2,165.94
	Mission								814.44
	Building Project Costs:								
	Maintenance Halls								36,611.10
	Debit Interest on Loans								
	Fees								
	Maintenance Church						46,508.16	46,508.16	4,863.96
	Major Repairs and Projects			15,291.59	20,000.00			35,291.59	5,837.85
	Grounds - Major Repairs and Projects								
		24,021.27	51,929.00	15,291.59	20,000.00	2,463.50	46,508.16	160,213.52	62,440.57
d	Governance costs								
	Independent examination fee								
	Cost of annual accounts								
	Total resources expended	24,021.27	51,929.00	15,291.59	20,000.00	2,463.50	46,508.16	160,213.52	62,440.57
	Net Movement of Funds		-6,296.88	-666.59	205,317.77	-2,076.00	-46,508.16	149,770.14	-26,522.69

Notes to the Financial Report

4 Disclosures

a) Staff costs

During the year the PCC employed a full time Youth Pastor, a part time Assistant Youth Pastor (from May 25), a part time Parish Administrator, a part time Facilities Co-Ordinator, a part time Music director, a part time Caretaker, and a part time cleaner:

Staff Costs – Wages and Salaries £117,819 (£87,512 in 2024)

Staff costs include Salary and Employer Pension Contributions. The rebate for Employer's National Insurance contributions was utilised.

Clergy are employed by the Diocese of Chichester. Clergy property costs and expenses are however included in these accounts.

The PCC operates a pension scheme (since February 2017) in accordance with Government Regulations.

Employers Pension costs were £5,725 in 2025 (£3,723 in 2024).

No individual person received remuneration in excess of £60,000.

b) Payments to PCC members

Miss Mandy Hanlon received £315 for Verger duties

Other payments were made to PCC members in the year for reimbursement of expenses incurred on behalf of the PCC:

Clergy support across 3 individuals: Council Tax £5,427.72, Environmental charges £610.13, Other (including Telephone and Travel) £925.31

5 Tangible fixed assets

Cost or valuation:	Rider Hall	Youth Centre	9 Pendean	Equipment	Total
As at 1 January 2025	325,000.00	115,000.00	500,000.00		940,000.00
Additions					
Disposals					
Revaluation					
At 31 December 2025	325,000.00	115,000.00	500,000.00		940,000.00
Depreciation					
As at 1 January 2025					
Provided in the year					
Disposals					
At 31 December 2025					
Net book amounts					
At 31 December 2025	325,000.00	115,000.00	500,000.00		940,000.00
At 31 December 2024	325,000.00	115,000.00	*500,000.00		940,000.00

* Inc 2024 revaluation

Notes to the Financial Report

6 Investments

The only investments held by the PCC are deposits with banks, building societies and the CBF Church of England Deposit Fund.

7 Net assets by fund

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2025 £	Total Funds 2024 £
Fixed assets for church use	940,000.00	0.00		940,000.00	940,000.00
Investment fixed assets	0.00	0.00		0.00	0.00
Current assets	0.00	0.00		0.00	0.00
Stock	0.00	0.00		0.00	0.00
Short Term Deposits	127,849.18	281,466.87		409,316.05	225,489.77
Cash at Bank and in Hand	56,756.21	0.00		56,756.21	93,701.99
Debtors	4,568.55	629.60		5,198.15	1,570.01
Creditors: amounts falling due within one year	-13,536.22	0.00		-13,536.22	-12,179.03
Creditors: amounts falling due after more than one year	0.00	0.00		0.00	0.00
	1,115,637.72	282,096.47	0.00	1,397,734.19	1,248,582.74

8 Debtors

	2025 £	2024 £
Gift Aid recoverable	1,396.98	1,160.46
Prepayments and accrued income	2,851.92	0.00
Other debtors	949.25	409.55
	5,198.15	1,570.01

9 Creditors

(i) Amounts falling due within one year

	2025 £	2024 £
Deferred income	5,792.30	0.00
Accruals for utilities and other costs	3,516.75	5,151.48
Interest Free Loans < 1 Year	0.00	0.00
CAF Bank Loan < 1 Year	0.00	0.00
9 Pendean Equity Sharing Loan	0.00	0.00
Other creditors	4,227.17	7,027.55
	13,536.22	12,179.03

Notes to the Financial Report

(ii) Amounts falling due after one year

	2025 £	2024 £
Interest Free Loans > 1 Year	0.00	0.00
CAF Bank Loan > 1 Year	0.00	0.00
9 Pendean Equity Sharing Loan (2021)	0.00	0.00
	<u>0.00</u>	<u>0.00</u>

The freehold land and buildings comprise the Rider Hall and Youth Centre, together with a house at 9 Pendean. These properties are held by the Chichester Diocesan Board of Finance on behalf of the PCC. It is the policy of the PCC to maintain these assets in a continual state of sound repair, and therefore no depreciation is applied to their values. The Rider Hall & Youth Centre buildings were linked to the Church in 2016 following a major building project. The PCC agreed with the Diocese as to how the demarcation between the Church and the "linked building" could be made. This has been taken into account with Insurance agreements.

In the case of 9 Pendean the property was revalued to market rate in 2024 in order to repay an equity sharing loan. No changes have been made to last years values of land and buildings and last years freehold values for the Rider Hall and Youth Centre. No impairment was felt necessary by the PCC.

10. Summary of all funds

	Bal b/fwd 1st Jan 25 £	Income £	Expenditure £	Transfers In (& Other Gains/Losses) £	Transfers Out	Bal c/fwd 31st Dec 25 £
Unrestricted Funds						
General fund	1,092,499.53	403,482.34	-384,098.12	0.00	-10,000.00	1,101,883.75
Designated Funds:						
Repairs Fund	22,819.91	0.00	-17,412.58	0.00	0.00	5,407.33
Legacy Fund NEW	9,387.54	0.00	-2,327.67	0.00	0.00	7,059.87
Men's Ministry Fund	444.45	1,717.73	-1,620.08	0.00	0.00	542.10
Women's Ministry Fund	287.51	2,238.08	-2,146.54	0.00	0.00	379.05
Childrens Activities Fund	424.68	99.41	-524.09	0.00	0.00	0.00
Tuesday Café	392.79	0.00	-27.17	0.00	0.00	365.62
	<u>1,126,256.41</u>	<u>407,537.56</u>	<u>-408,156.25</u>	<u>0.00</u>	<u>-10,000.00</u>	<u>1,115,637.72</u>
Restricted Funds						
Mission & Charity Fund	0.00	24,021.27	-24,021.27	0.00	0.00	0.00
Upkeep Fund	113,214.75	0.00	-46,508.16	0.00	0.00	66,706.59
Youth Fund	1,347.11	45,632.12	-51,929.00	5,000.00	0.00	50.23
Facilities Fund	6,514.16	14,625.00	-15,291.59	0.00	0.00	5,847.57
Highmead Fund	0.00	225,317.77	-20,000.00	0.00	0.00	205,317.77
St A Hardship Fund	1,250.31	387.50	-2,463.50	5,000.00	0.00	4,174.31
	<u>122,326.33</u>	<u>309,983.66</u>	<u>-160,213.52</u>	<u>10,000.00</u>	<u>0.00</u>	<u>282,096.47</u>
Endowment Funds						
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total funds	<u><u>1,248,582.74</u></u>	<u><u>717,521.22</u></u>	<u><u>-568,369.77</u></u>	<u><u>10,000.00</u></u>	<u><u>-10,000.00</u></u>	<u><u>1,397,734.19</u></u>

Notes to the Financial Report

10 Explanation of funds:

Unrestricted funds are not subject to any donor restrictions and can be spent as the PCC decides. Unrestricted Designated funds held consist of the following:

Repairs Fund: The Fund is used to finance repairs to the church buildings, halls, housing and grounds and not covered by the Restricted Upkeep Fund. The fund now stands at £5,407. During 2025 the main expenditure was on vicarage works (£10.1k), Rider Hall Repairs and maintenance (£3.8k), Youth Centre repairs and maintenance (Inc Drainage works) (£3.4k) Total expenditure £17,412.

Legacy Fund We received no Unrestricted Legacies during 2025. This fund is to ensure any Unrestricted Legacies are used for specific projects to be determined, without being Restricted. During 2025 the expenditure was on updating the Prayer Room lighting (£0.4k) and purchasing a baptistry (Pool) (£1.9k)

Men's Ministry Fund, Women's Ministry Fund, Children's Activities Fund, and Tuesday Café: These funds represent the operational balances from these church activities. Fund Balances were reviewed in 2025. The Children's Activities Fund was fully spent during the year, and the fund has a zero balance.

Restricted Funds are not invested permanently but are to be spent within reasonable timescales. Restricted funds held consist of the following:

Mission and Charity Fund: This fund is for monies taken at special collections for nominated charities. All such monies received in 2025 have since been paid to the charities concerned, as detailed in the breakdown below, and the fund has a zero balance.

Note the below values include separate values paid away from both the General Fund and from the Restricted Fund:

Mission and Charity Fund payments	General Fund	Restricted Funds	Total All Funds	
	2025	2025	2025	2024
	£	£	£	£
<u>Home:</u>				
Chichester Diocese Family Support Work (FSW)	2,125.00	657.61	2,782.61	3,951.25
Off The Fence	1,200.00	4,053.55	5,253.55	7,419.62
Sam & Daniela Leighton - Neighbours & Nations YWAM	2,100.00		2,100.00	500.00
Befriended	1,200.00	1,224.63	2,424.63	500.00
Hope Building Confidence				500.00
A Rocha UK	125.00		125.00	
<u>Overseas:</u>				
Church Mission Society (CMS)	2,125.00	270.84	2,395.84	2,870.00
Bible Society				2,870.00
Tear Fund		8,191.48	8,191.48	4,502.20
Ushaaqallah Benefit Society				2,870.00
Centre for Urban Mission Nairobi (Amadet)	3,000.00	1,088.42	4,088.42	1,250.00
Hope House Haiti	4,800.00	4,298.62	9,098.62	2,000.00
Loiyangalani Trust	2,650.00	4,236.12	6,886.12	2,645.00
Ukraine Appeal				670.00
Open Doors				975.94
GRAND TOTAL	19,325.00	24,021.27	43,346.27	33,524.01

Notes to the Financial Report

Upkeep Fund: This restricted fund represents a legacy received in 2023 with an additional final amount added in 2024 and is for the upkeep of the church. Expenditure during the year amounted to £46,508.16, and the Fund Balance is £66,706.59. The PCC have allocated £30,000 of this remaining balance to go towards a future re-roofing project for the church. During 2025 the main expenditure was on replacing the church carpets (inc Link & offices) (£17.2k), new/upgraded church paths (£10.5k) plumbing/heating (£2.3k), sound/lighting system upgrades (£12.7k), church outside pressure washing (£2.2k remedial work on the roof (£0.8k)

Youth Fund: This restricted fund is for monies donated for Youth Work. The fund was used in 2025 mainly for a planned mission trip. The PCC agreed a fund transfer of £5k from the general fund towards the mission trip. The remaining fund balance is £50.23.

Facilities Fund: This fund now holds a balance of £5,847.57, this is made up of £850 for Hall Decoration planned for Q1 2026 and the remainder set aside for small projects across the site. The main movements during the year were income of a grant towards the Youth Centre playground re-surfacing (£10k) and a donation towards the vicarage works (£4k), the fund paid out for the playground works (£10.3k) and the vicarage works (£4k).

Highmead Fund: This fund was set up in 2025 from monies received from The Highmead Christian Foundation (£221k) restricted for improvements and extensions to all the buildings and grounds (inc the Vicarage), plus Youth and Children's ministries and any residual expenditure of the foundation. A further £4k was added from interest received on the invested monies. £20k was used towards the vicarage works. The remaining Fund balance is £205,317.77.

Hardship Fund: This fund was set up by the PCC to provide financial assistance to those deemed to be in need and who meet certain criteria. Outgoings during 2025 were £2,463.50 with offsetting income of £387.50, the PCC agreed a fund transfer of £5k from the general fund to top the fund up and the Fund stands at £4,174.31.

Independent Examiner's Report

to the trustees of PCC of St Andrew's Church, Burgess Hill

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2025 which are set out on pages 2 to 17.

Respective responsibilities of trustees and examiner

As the charity's trustees of PCC of St Andrew's Church, Burgess Hill 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 PCC of St Andrew's Church, Burgess Hill '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

Since PCC of St Andrew's Church, Burgess Hill's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Chartered Institute of Management Accountants, which is one of the listed bodies.

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 PCC of St Andrew's Church, Burgess Hill 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 accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



13.2.26

.....
K Gomes FCIE MAAT

.....
Date