

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF FOLKESTONE HOLY
TRINITY WITH CHRIST CHURCH**

ANNUAL REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2025

Registered Charity No. 1131472

PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY WITH CHRIST CHURCH FOLKESTONE

ADMINISTRATIVE INFORMATION

Incumbent	Position vacant from 31 December 2025
Charity Number	1131472
Governing Document	Parochial Church Council Powers Measure (1956) as amended and Church Representation Rules.
Bankers	Royal Bank of Scotland Drummond House Redheughs Avenue Edinburgh EH12 9RH HSBC 41 Sandgate Road Folkestone Kent CT20 1SA
Independent Examiner	S Jennings FCA Azets Audit Services Chartered Accountants Ashford Commercial Quarter 1 Dover Place Ashford, Kent TN23 1FB

PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY WITH CHRIST CHURCH FOLKESTONE

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PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY WITH CHRIST CHURCH FOLKESTONE

TRUSTEES' REPORT

The Trustees present their annual report and financial statements for the year ended 31 December 2025. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

Aims and Purposes

Holy Trinity PCC has the responsibility of co-operating with the Incumbent, in promoting in the ecclesiastical parish, within the Trinity Benefice, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the church building of Holy Trinity Church, Sandgate Road, Folkestone, and the church hall at the same address. This section reflects the work of The Trinity Benefice, of which Holy Trinity Church is a part and should be read with that in mind.

Objectives and Activities

The PCC is committed to drawing as many people as possible into worship at our church and to working together with individuals and organisations in the community for the common good and furtherance of our common goals and values. The PCC maintains an overview of worship, outreach, ministry and mission. When planning activities for the year, consideration is given to the Charity Commission's guidance on public benefit and, in particular, the specific guidance to charities for the advancement of religion. In particular, we try to enable people to live out their faith as part of our parish through: Worship and prayer; learning about the Gospel; developing their knowledge and trust in Jesus, provision of pastoral care for people living in the parish, Missionary and outreach work.

Public benefit statement

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities.

Worship Prayer and Mission

The PCC is keen to offer a range of services during the week and over the course of the year that our community find both beneficial and spiritually fulfilling. Each Sunday a service of Holy Communion is celebrated at 8am, whilst at 10.30am there is a service of Holy Communion (sometimes followed by healing ministry). Evensong is sung every Sunday evening at 6.30pm.

There is a regular weekday communion service on Friday at 11.30am. Morning Prayer is said in the church at 9.00am on Monday, Wednesday, and Friday.

All are welcome to attend our regular services. As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life, including Baptism, Marriage and Funeral services. During 2025 there were 13 Baptisms, 3 Weddings, 5 Funerals (none at crematorium) and 2 Interments.

Review of the year

Our Holy Trinity Church is served well by a committed group of people who do much to support this church.

Services The overall attendance at the main Sunday service is showing signs of growth. We continue to conduct baptisms on the first Sunday in the month. We have a thriving 8am Sunday service, one of the biggest in the diocese. Attendance at our Christingle Service on Christmas Eve, and the Midnight Mass was most encouraging. (Well in excess of 100 in both instances).

Community We are a beacon church in relation to community matters. We offer Monday Music a popular and inclusive community singing session. We also host the Christmas Carol Service for the Active Retirement Group. We continue to host the uniform groups in our hall, and it is a joy to see them at our parade services. We are fortunate to have committed people involved in our Mission and Links and entertainment groups. Thanks to these good people we have held successful summer and Christmas fayres. We enjoy a reputation for hosting regular quality musical concerts, which are well attended.

As well as the concerts, we have a truly outstanding robed choir. Those who attend or visit our church comment most favourably. We owe a great debt of gratitude to all those involved. Our reason for being is to worship God, give thanks to our Lord and Saviour Jesus Christ in the power of the Holy Spirit and this is greatly enhanced by our choir.

**PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY WITH CHRIST CHURCH FOLKESTONE
TRUSTEES' REPORT**

Financial Review 2025 Income for the year amounted to £128,788 (2024: £168,604). Expenditure for the year amounted to £135,727 (2024: £126,922). This resulted in a deficit of (£6,939) (2024 surplus £41,682).

Restricted funds at 31 December 2025 amounted to £46,007 (2024 £32,530) relating to legacies and donations for specific purposes.

Designated funds at 31 December 2025 amounted to £223,253 (2024: £218,646) and relate to funds set aside for future expenditure.

Unrestricted funds at 31 December 2025 amounted to £8,236 (2024 £33,259).

Excluding the extraordinary one-off donation of £50,000 in 2024, general income has improved slightly, albeit that Planned Giving has reduced and it has been necessary to use £15,750 of our reserves to cover general running costs. The position has not been helped by the absence of our incumbent over the past year. Efforts are now being made to encourage more giving income, both from existing members and by expansion of our congregation, also donations against specific expenditure. Taking into account the level of our reserves, the trustees continue to be of the opinion that our substantial reserves are more than sufficient to finance any income shortfall in the current year and in the medium term and for the charity to continue as a going concern. Please see Note 1.7 to these financial statements.

Pay policy for key management personnel. The Trustees consider the Board of Trustees as the key management personnel of the charity in charge of directing and controlling, running and operating the PCC on a day to day basis.

Plans for the future. Included for 2026 is the regilding and reinstallation of the weathervane and repairs to the pulley system in the tower at a total cost in the region of £75,000 of which approximately £42,000 will be covered by grants received and receivable and the remainder will be financed from our Roof and Quinquennial Funds. We have recently installed parking control bollards at a cost of £2,478, paid from specific legacies. We are now in a vacancy as of 31 December 2025 and looking forward to the eventual appointment of a new vicar of Holy Trinity Church and the Trinity Benefice.

Reserve Policy. It is the desired policy of Holy Trinity Church PCC to keep £50,000 (2024: £50,000) in reserve for unforeseen emergency repairs to the fabric. The PCC is also committed to giving an additional sum to Mission which will not exceed the total interest received on the Legacy Fund.

Major Risks. The PCC reviews the activities of the parish and considers the major risks that may arise from time to time. The major risks identified in the process have been assessed and satisfactory systems established to mitigate the risks. The PCC will continue to review the risks on an on-going basis.

PCC members (except where indicated as non PCC)

<i>Vicar</i>	The Revd. Robert Price Weldon	Vacant from 31 December 2025
<i>Benefice Priest</i>	The Revd. Roger Smith	Retired 31/07/2025
<i>Benefice Priest</i>	The Revd. Kate McNeice (non PCC)	
<i>Benefice Priest</i>	The Revd Bill Mills	Ordained 28/06/2025
<i>Benefice Distinctive Deacon</i>	The Revd Heather Tapsell	Ordained 28/06/2025

Readers Mr Charles Lewis (non PCC)

Authorised Lay Minister Mrs Fiona Weldon (non PCC) Retired December 2025
Mr Lewis Smith

Wardens: Mr Christopher Martin Vice Chairman
Mr Nicholas Boardman Appointed 04/05/2025
Mr Michael Hawken Resigned 21/01/2025

Deanery Synod Mr Tim Parsons
Mr Christopher Martin Resigned 01/05/2025
Mrs Patricia Wilson

Elected Members Mr Michael Hawken Resigned 21/01/2025
Ms Michelle Fletcher Retired 04/05/2025
Mr Denis Dadson
Ms Karen Tatt Elected 04/05/2025
Ms Frances Addison Elected 04/05/2025
Mrs Janet Gallagher Elected 04/05/2025
Mrs Christine Schilder Retired 04/05/2025
Mrs Heather Sutherland Retired 04/05/2025
Mr David Troke Retired 04/05/2025
Mr Paul Seward Resigned 21 January 2026
Mr Richard Lambourne

Co-opted Members Mrs Heather Sutherland Co-opted 04/06/2025

Treasurer Mr Denis Dadson

Structure, Governance and Management

The method of appointment of PCC members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY WITH CHRIST CHURCH FOLKESTONE
TRUSTEES' REPORT

Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees 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 trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP 2015 (FRS 102)
- 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
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees 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 Charity (Accounts & Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In approving the Trustees' Annual Report we also approve the Strategic Report included therein, in our capacity as trustees.

Signed on behalf of the PCC

C. C. Martin

Trustee and Vice Chairman

May 2026

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY WITH CHRIST CHURCH FOLKESTONE

I report to the charity trustees on my examination of the accounts for the year ended 31 December 2025, which are set out on pages 5 to 12.

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 in accordance with the Church Accounting Regulations 2006 ("the Regulations") and under section 145 of the 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 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 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 such 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.

Signed:

S Jennings FCA

Azets Audit Services

Chartered Accountants

Ashford Commercial Quarter

1 Dover Place

Ashford, Kent

TN23 1FB

PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY WITH CHRIST CHURCH FOLKESTONE

**STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 DECEMBER 2025**

		2025				2024
	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £	Total Funds £
INCOME FROM						
Donations and legacies	2a	58,514	-	3,576	62,090	119,550
Investment income	2b	3,607	7,848	30	11,485	13,653
Income from charitable and ancillary trading	2c	40,191	-	-	40,191	35,401
Grants	2d	-	-	15,022	15,022	
TOTAL INCOME		102,312	7,848	18,628	128,788	168,604
EXPENDITURE ON:						
Charitable activities	3					
Parish share		49,455	-	-	49,455	44,639
Mission and charities		1,044	-	-	1,044	1,327
Other ordinary running costs		76,836	-	797	77,633	80,194
Exceptional Costs		-	3,241	4,354	7,595	762
TOTAL EXPENDITURE		127,335	3,241	5,151	135,727	126,922
NET INCOME/(EXPENDITURE) BEFORE TRANSFERS		(25,023)	4,607	13,477	(6,939)	41,682
Transfer between funds	8	-	-	-	-	-
NET MOVEMENTS IN FUNDS		(25,023)	4,607	13,477	(6,939)	41,682
RECONCILIATION OF FUNDS BALANCES BROUGHT FORWARD AT 1 JANUARY 2025		33,259	218,646	32,530	284,435	242,753
BALANCES CARRIED FORWARD AT 31 DECEMBER 2024		8,236	223,253	46,007	277,496	284,435

PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY WITH CHRIST CHURCH FOLKESTONE

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2024

		2024				2023
	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £	Total Funds £
INCOME FROM						
Donations and legacies	2a	104,707	-	14,843	119,550	62,897
Investment income	2b	4,875	8,739	39	13,653	11,818
Income from charitable and ancillary trading	2c	35,401	-	-	35,401	34,707
TOTAL INCOME		144,983	8,739	14,882	168,604	109,422
EXPENDITURE ON:						
Charitable activities	3					
Parish share		44,639	-	-	44,639	41,881
Mission and charities		1,199	-	128	1,327	2,109
Other ordinary running costs		75,675	3,807	712	80,194	84,207
Exceptional Costs		-	762	-	762	2,612
TOTAL EXPENDITURE		121,513	4,569	840	126,922	130,809
NET INCOME/(EXPENDITURE) BEFORE TRANSFERS		23,470	4,170	14,042	41,682	(21,387)
Transfer between funds	8	(7,000)	7,000	-	-	-
NET MOVEMENTS IN FUNDS		16,470	11,170	14,042	41,682	(21,387)
RECONCILIATION OF FUNDS BALANCES BROUGHT FORWARD AT 1 JANUARY 2024		16,789	207,476	18,488	242,753	264,140
BALANCES CARRIED FORWARD AT 31 DECEMBER 2024		33,259	218,646	32,530	284,435	242,753

PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY WITH CHRIST CHURCH FOLKESTONE

**BALANCE SHEET
AS AT 31 DECEMBER 2025**

		2025			2024
	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £
CURRENT ASSETS					
Debtors & Prepayments	6	3,560		529	4,089
Bank and Cash Balances		13,892	223,253	45,478	282,623
		17,452	223,253	46,007	286,712
CREDITORS: amounts falling due within 1 year					
Other creditors	7	9,216	-	-	9,216
		9,216	-	-	9,216
NET CURRENT ASSETS		8,236	223,253	46,007	277,496
NET ASSETS		8,236	223,253	46,007	277,496
PARISH FUNDS					
General Fund	8	1,256	-	-	1,256
Legacy Fund	8/9	6,980	55,000	11,507	73,487
Roof Fund	8/9		117,574	17,401	134,975
Organ Fund	9	-	-	956	956
Quinquennial Sinking Fund	8/9	-	50,679	15,143	65,822
Bible Fund	9	-	-	1,000	1,000
		8,236	223,253	46,007	277,496

Approved by the Parochial Church Council on 6 May 2026 and signed on its behalf by:

C Martin (Church Warden)

D Dadson (Hon Treasurer)

PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY WITH CHRIST CHURCH FOLKESTONE

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

1 ACCOUNTING POLICIES

1.1 Basis of preparation

The Parochial Church Council of Holy Trinity with Christ Church Folkestone is a registered charity in England and Wales. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are committed to drawing as many people as possible into worship at our church and to working together with individuals and organisations in the community for the common good and furtherance of our common goals and values. The PCC maintains an overview of worship, outreach, ministry and mission.

The charity constitutes a public benefit entity as defined by FRS102.

The Trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. This assessment has been made in respect of a period of at least one year from the date of approval of these financial statements.

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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of church members.

1.2 Funds accounting

Unrestricted Funds represent funds of the PCC that are not subject to restrictions regarding their use. In particular these consist of the General Fund which is used for the day to day purposes of the PCC and that part of the Legacy Fund which is not restricted by the terms of individual wills. Funds designated by the PCC are also unrestricted.

Restricted Funds are funds that can only be used for particular restricted purposes within the objects of the charity. Restriction arises when specified by the donor, or a will, or when funds are raised for particular restricted purposes.

The Designated Fund balance has been represented to ensure that fund balances stated accurately reflect the designation policy adopted by the trustees.

1.3 Income recognition

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income, any performance conditions attached to the item of income have been met and it is probable that the income will be received. The following specific policies are applied to particular categories of income:

- Voluntary income including donations, collections and gifts is included in full in the Statement of Financial Activities when receivable. Planned Giving is recognised only when received.
- Recovery of Gift Aid tax relief is recognised to the extent necessary to match with its related income.
- Rental income from letting or hire of church and hall premises is recognised when the letting or hire takes place.
- Investment income is included when receivable.
- Legacies are included in the statement of financial activities when the charity is entitled to the legacy, the executors have established that there are sufficient surplus assets in the estate to pay the legacy, and any conditions attached to the legacy are within the control of the charity.

1.4 Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs to that category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs allocated directly to such activities and those costs of an indirect nature necessary to support them.

PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY WITH CHRIST CHURCH FOLKESTONE

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

1 ACCOUNTING POLICIES - CONTINUED

1.5 Fixed assets

Consecrated Land and Buildings and Moveable Church Furnishings

Consecrated and beneficed property is excluded from the accounts by s10 Charities Act 2011. No value is placed on moveable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated beneficed buildings and moveable church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities and separately disclosed.

Other Fixtures Fittings and Office Equipment

Equipment used within church premises is written off in the year of acquisition.

1.6 Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes

1.7 Going concern

The Trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. This assessment has been made in respect of a period of at least one year from the date of approval of these financial statements. Excluding the extraordinary one-off donation of £50,000 in 2024, general income has improved slightly, albeit that Planned Giving has reduced and it has been necessary to use £15,750 of our reserves to cover general running costs. The position has not been helped by the absence of our incumbent over the past year. Efforts are now being made to encourage more giving income, both from existing members and by expansion of our congregation, also donations against specific expenditure. Taking into account the level of our reserves, the trustees continue to be of the opinion that our substantial reserves are more than sufficient to finance any income shortfall in the current year and in the medium term and for the charity to continue as a going concern.

1.8 Judgements and key sources of information uncertainty

Accounting estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. No judgements or key assumptions were made in the preparation of the accounts

2 Income from

	2025				2024
	Unrestricted Funds	Designated Funds	Restricted Funds	Total	Total
	£	£	£	£	£
a. Voluntary income					
Planned Giving	29,773	-	-	29,773	31,985
Gift Aid	8,969	-	-	8,969	8,545
Open Plate Collections	6,084	-	-	6,084	6,011
Gifts, Donations and Miscellaneous	6,442	-	2,779	9,221	66,002
Donation-in-Kind	-	-	797	797	-
Legacies	6,000	-	-	6,000	6,000
Mission & Links	1,246	-	-	1,246	1,007
	<u>58,514</u>	<u>-</u>	<u>3,576</u>	<u>62,090</u>	<u>119,550</u>
b. Investments, Dividends and Interest	<u>3,607</u>	<u>7,848</u>	<u>30</u>	<u>11,485</u>	<u>13,653</u>
c. Charitable and Ancillary Income					
Hire of Church Hall	15,371	-	-	15,371	14,492
Hire of Church	9,567	-	-	9,567	7,671
Fundraising	9,356	-	-	9,356	8,954
Fees	5,130	-	-	5,130	4,027
Miscellaneous	767	-	-	767	257
	<u>40,191</u>	<u>-</u>	<u>-</u>	<u>40,191</u>	<u>35,401</u>
d. Grant received for Tower Repairs	-	-	14,493	14,493	-
LPW Grant for refund of VAT borne by Legacy Fund	-	-	529	529	-
	<u>-</u>	<u>-</u>	<u>15,022</u>	<u>15,022</u>	<u>-</u>
	<u>102,312</u>	<u>7,848</u>	<u>18,628</u>	<u>128,788</u>	<u>168,604</u>

PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY WITH CHRIST CHURCH FOLKESTONE

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

3 Analysis of expenditure

	2025				2024
	Direct Costs £	Support Costs £	Staff Costs £	Total £	Total £
Cost of charitable activities					
Parish share	49,455	-	-	49,455	44,639
Missions and charities	1,044	-	-	1,044	1,327
Other ordinary running costs					
Contribution to Joint Benefice	10,848	-	-	10,848	9,600
Payroll costs		-	9,519	9,519	8,898
Music	11,060	-	-	11,060	10,739
Church Fees	1,481	-	-	1,481	816
Church Hall running costs (incl Utilities)	5,187	-	-	5,187	2,855
Utilities (Church building)	-	12,381	-	12,381	15,286
Telephone and Broadband	-	852	-	852	803
Insurance	-	5,200	-	5,200	5,099
Publicity, postage IT and stationery	-	1,142	-	1,142	930
Maintenance of buildings and fabric	-	10,417	-	10,417	10,544
Maintenance of grounds	-	2,183	-	2,183	1,920
Malintenance of Musical Instruments	-	2,456	-	2,456	2,180
Service expenses	1,990	-	-	1,990	1,288
Income Generation Costs	4,659	-	-	4,659	3,943
Licences	420	-	-	420	359
Security Costs	1,210	-	-	1,210	1,310
Bank and Card Charges	1,213	-	-	1,213	1,024
Independent Examination	3,010	-	-	3,010	2,600
	41,078	34,631	9,519	85,228	80,194
Total expenditure	91,577	34,631	9,519	135,727	126,160

4 Staff Costs

The average number of employees during the year was 1 (2024: 1).

5 Trustees and key management personnel remuneration and expenses

Trustees received no remuneration during the year for their duties as Trustees (2023: None).

4 Trustees: 6 (2024: 4) were reimbursed expenses totalling £2,745 (2024: £1,723) in respect of printing and stationery, and income generation costs and purchase of office equipment,

The trustees consider the board of trustees as the key management personnel of the charity in charge of directing and controlling, running and operating the PCC on a day to day basis. As detailed above, no trustees received remuneration for acting as trustees during the period.

6 Debtors

	2025 £	2024 £
Debtors	3,432	2,953
Prepayments	657	657
	4,089	3,610

7 Creditors

	2025 £	2024 £
Wedding deposits	1,800	500
Other creditors	7,416	5,623
	9,216	6,123

PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY WITH CHRIST CHURCH FOLKESTONE

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

8 Unrestricted funds - 2025	Balance brought forward	Income	Expenditure	Transfer between funds	Balance carried forward
	£	£	£	£	£
Unrestricted funds					
General Fund	20,037	92,804	(127,336)	15,750	1,255
Legacy Fund (part)	13,222	9,509	-	(15,750)	6,981
Designated funds					
Legacy Fund (part)	55,000	-	-	-	55,000
Roof Fund (part)	113,327	5,629	(1,382)	-	117,574
Quinquennial Sinking Fund	50,320	2,219	(1,860)	-	50,679
	<u>251,906</u>	<u>110,161</u>	<u>(130,578)</u>	<u>-</u>	<u>231,489</u>

Unrestricted funds - 2024	Balance brought forward	Income	Expenditure	Transfer between funds	Balance carried forward
	£	£	£	£	£
Unrestricted funds					
General Fund	1,058	140,491	(121,512)		20,037
Legacy Fund (part)	15,731	4,491	-	(7,000)	13,222
Designated funds					
Legacy Fund (part)	50,000	-	-	5,000	55,000
Roof Fund (part)	111,563	6,332	(4,568)	-	113,327
Quinquennial Sinking Fund	45,913	2,407	-	2,000	50,320
	<u>224,265</u>	<u>153,721</u>	<u>(126,080)</u>	<u>-</u>	<u>251,906</u>

Designated Funds					
Legacy Fund (part)					This fund represents legacies received that are for no specific purpose but which have been set aside by the trustees towards future emergency use
Roof Fund (part)					This fund represents part of a legacy received that was for no specific purpose but which has been allocated by the trustees towards the roof replacement
Quinquennial Sinking Fund (part)					This fund represents amounts set aside by the trustees towards the cost of maintenance work recommended periodically by quinquennial reports required by Canterbury Diocese

9 Restricted funds - 2025	Balance brought forward	Income	Expenditure	Transfer between funds	Balance carried forward
	£	£	£	£	£
Legacy Fund (part)	14,947	529	(3,969)	-	11,507
Organ Fund	536	1,217	(797)	-	956
Bible Fund	-	1,000	-	-	1,000
Boiler repair Fund	-	385	(385)	-	-
Roof Fund (part)	16,397	1,004	-	-	17,401
Quinquennial Sinking Fund (part)	650	14,493	-	-	15,143
	<u>32,530</u>	<u>18,628</u>	<u>(5,151)</u>	<u>-</u>	<u>46,007</u>

Restricted funds - 2024	Balance brought forward	Income	Expenditure	Transfer between funds	Balance carried forward
	£	£	£	£	£
Legacy Fund (part)	10,097	5,000	(150)	-	14,947
Organ Fund	1,059	39	(562)	-	536
Missions and Charities	-	128	(128)	-	-
Roof Fund (part)	6,682	9,715	-	-	16,397
Quinquennial Sinking Fund (part)	650	-	-	-	650
	<u>18,488</u>	<u>14,882</u>	<u>(840)</u>	<u>-</u>	<u>32,530</u>

Missions and Charities relates to donations received and disbursed in respect of specific appeals or donations

Boiler repair Fund	This relates to donations received and disbursed towards boiler repairs
Bible Fund	This fund arises from a single donation, to be used to provide bibles for those newly baptised.
Legacy Fund	This fund represents legacies received that are for a specific purpose and restricted in accordance with the terms of the will. See accounting policy note 1.2.
Organ Fund	This fund was established to provide major refurbishments and is not to cover routine maintenance or general running costs.
Roof Fund	It is considered that major repairs or possible replacement of the church roof will be needed in the foreseeable future and this fund was set up to receive donations and other finance towards this project.
Quinquennial Sinking Fund (part)	This fund represents donations received specifically towards the cost of maintenance work recommended periodically by quinquennial reports required by Canterbury Diocese

PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY WITH CHRIST CHURCH FOLKESTONE

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

10 Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total
	£	£	£	£
2025				
Current Assets	17,452	223,253	46,007	286,712
Current Liabilities	(9,216)	-	-	(9,216)
	<u>8,236</u>	<u>223,253</u>	<u>46,007</u>	<u>277,496</u>
2024				
Current Assets	39,382	218,646	32,530	290,558
Current Liabilities	(6,123)	-	-	(6,123)
	<u>33,259</u>	<u>218,646</u>	<u>32,530</u>	<u>284,435</u>

11 Related Party Transactions

Mr Tim Parsons was paid £10,440 (2024: £10,290) under contract with Holy Trinity Church to provide director of music services. Except in this respect and the occasional reimbursement to trustees of properly incurred expenses (see Note 5) there were no related party transactions in the current or preceding year. Mr David Troke was paid £260 (2023 £650) for management services at music concerts while he was a trustee. Ms Michelle Fletcher was paid £300 (2024: nil) under a contract for cleaning the church hall during a period when she was a trustee.

Mr Tim Parsons, Mrs Heather Sutherland and Mr Denis Dadson are also Trustees of Friends of the Music of Holy Trinity Folkestone. During the year £797 was paid on behalf of the Trust by Friends of the Music of Holy Trinity Folkestone as a contribution to organ maintenance (see Note 9)