

**Report and Accounts for the Parochial Church Council
of the Ecclesiastical Parish of St. Martin of Tours, Chelsfield
Registered Charity No: 1131573
for the year ending 31st December 2025**

Objects

The Parochial Church Council (PCC) of the parish of Chelsfield is responsible for working with the incumbent in promoting the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It is also responsible for the financial affairs of the parish and the maintenance of the parish church and churchyard of St. Martin of Tours, Chelsfield, Well Hill Mission church and the Parish Room in Skibbs Lane, Chelsfield.

The parish is part of the Benefice of Chelsfield with Green Street Green and Pratts Bottom. Each parish retains its own PCC.

Clergy

The Rector and Incumbent is Reverend Susan Atkinson-Jones. She was assisted during the year by the Associate Rector, Reverend Michael Gentry, and, on a part-time basis, by Reverend Martin Hayward. All members of the clergy, supported by 4 lay readers, provide ministry across all four churches in the benefice.

The PCC and parishioners were very sad to say goodbye to Reverend Michael Gentry shortly after the year end on his move to take up a new post as Vicar of St. Mark's, Bromley. The PCC hopes that a new priest will be appointed during 2026 to assist Reverend Susan in her care of the 4 churches in the benefice.

Aims and Objectives

The PCC is committed to enabling as many people as possible to worship and to become part of the parish community at St. Martin's and Well Hill. The PCC maintains an overview of worship and makes suggestions on how services can involve the various groups that live within the parish.

Services

The PCC offers a range of services that parishioners find both spiritually fulfilling and socially beneficial. During 2025 the PCC continued to support the use of the Book of Common Prayer at St. Martin's as well as using orders of service from Common Worship. Regular services were held at St. Martin's on Sundays at 10.00am and 6.30pm, as well as on Wednesdays at 9.30am. Services were held at Well Hill Mission church on the second and fourth Sundays of the month at 10.00am. From February 2026, the times of the morning services changed to 9.30am at St. Martin's and 11.00am at Well Hill, to reflect there being only one full time priest in the benefice. Other service times remain unchanged.

A benefice service is held in each church in the benefice by rotation if there is a 5th Sunday in the month. A Taizé service is held monthly in St. Martin's. Messy church is held once a month on a Saturday at the church hall at St. Mary's Green St. Green. Other services may be arranged to celebrate events in the Christian year or other special occasions. Details of services, both regular and special, are provided online at the parish's pages on AChurchNearYou (ACNY) and published in the monthly church magazine and Chelsfield Village Voice.

The church of St. Martin of Tours is open daily for private prayer. The Brass Crosby Room and Parish Room are made available for church and local community groups. Donations are received towards the running costs of these rooms. Well Hill Mission church may be opened between services by contacting the PCC secretary.

Pastoral Care

Any parishioner who is unable to attend services for any reason can request a visit from a member of the clergy, to join in prayer and celebrate communion with them at their homes. They are kept informed of services and activities. Other members of our congregation also identify and regularly visit members of the community who are sick or in need. If requested, prayers are said at Sunday services for those who are sick or in need.

Mission, Evangelism and Social Media

Our magazine keeps parishioners and friends informed of the important matters affecting our churches and parish community and includes articles that help us grow as Christians. It is emailed to interested parties and paper copies are made available in church. Both the parish and the wider benefice have a Mission Action Plan to identify areas of church life where improvements may be made and action taken.

Members of the church take an active part in the activities of Chelsfield and Well Hill, including taking part in the busy annual Village Fair with information about the churches, services and support networks. Concerts and fund-raising events are organized with a view to involving the local community and are well attended.

Information about the parish and services is shown using the ACNY website at www.achurchnearyou/Chelsfield and www.achurchnearyou/Well Hill. The parish's own website will be redeveloped when resources allow. There is an active Facebook page "ChelsfieldStMartins".

Churches and Churchyard

The major Spire Project, which involved recladding the spire with new oak shakes and repairing various areas of stonework was finally completed during the year and a service of blessing held in early December. The PCC was pleased to celebrate the success of this project, with many thanks to the enormous numbers of hours spent by the churchwarden and volunteers, to the many generous donors and to the contractors who completed the works to a high standard. The Spire Appeal restricted fund showed a small deficit of £1.6k at the end of the financial year, but the PCC is confident that pledges still to be received will cover this.

A churchyard working party once a month keeps the churchyard in good order. A laurel tree at the top of the drive had to be removed during the year as it was dying and posed a risk to churchyard users. More tree work has been authorized for 2026 to ensure that the churchyard trees remain healthy and safe.

Well Hill Mission church is a wooden building dating from 1893. It faces the need for extensive repairs to its external woodwork, and during 2025 a project was started to identify priorities, obtain quotes and start a fund-raising campaign to finance the work. The church received several very generous donations, and the work is scheduled to be carried out in the Spring of 2026.

Other repairs and maintenance are undertaken as necessary by both volunteers and contractors.

Church Groups

There are a number of active church groups, including the Toddlers Group, Ladies Group, house groups, church choir, bellringers and a churchyard maintenance working group. A new Men's Group was launched in the year. Details of each of these groups are given on the ACNY website page and in the monthly church magazine.

Deanery and Diocesan Synod Representation

Two members of the PCC are members of the Deanery Synod. One member also is a representative on the Diocesan Synod. These representations maintain the important link between the parish and the wider structure of the church.

Ecumenical Relationships

St. Martin's is a Corporate Member of the Prayer Book Society and is listed on the Small Pilgrim Places Network.

Financial Review

The Financial Statements for the Parish of Chelsfield cover the year ending 31st December 2025. They comprise the consolidated figures for St. Martin's, Well Hill Mission church and the Toddlers Group, each of which maintain separate finances during the year. The charts below show an analysis of general unrestricted income and expenditure.

There was a small deficit of £1.1k on the general unrestricted fund, compared with a surplus of £6.7k last year. Voluntary and fundraising income was reduced and expenditure increased. The PCC examines expenditure against budget carefully during the year through meetings of the Finance Committee and bi-monthly full PCC meetings. St Martin's joined the Parish Giving Scheme towards the end of the year, during a Giving campaign, and it is hoped that this will encourage greater voluntary giving by parishioners and others. Income in the year was also affected by the decision not to hold a church fete, due to the lack of manpower available to organise it. This has been both a significant contributor to fund-raising income in previous years, and a popular community day. It is intended to run a church fete again in 2026.

INCOME £85.2k



- Voluntary giving £53.8k
- Fundraising £6.2k
- Lettings £8.3k
- Weddings, funerals and other income £8.7k
- Interest £8.2k

EXPENDITURE £86.3k



- Ministry costs £48.3k
- Upkeep of churches and churchyards £29.5k
- Administration and governance £6.6k
- Charitable giving £1.4k
- Fundraising costs £474

The PCC supports a number of charities. The majority of charitable giving is made from the restricted funds with special collections at services and on other occasions. A total of £6.2k was donated to charities in the year, of which £1.4k was funded from the PCC's general funds.

The Financial Statements for 2024 included a note regarding funds held which had been received in error from a legacy. The Charity Commission approved the ex-gratia payment of these funds to the testator's intended recipient, and reimbursement was made in 2025.

There are 6 restricted funds, where income received must be spent on the specified purpose. The restriction can arise from a donor's wishes or may be as a result of the launch of an advertised fundraising project.

The restricted funds are:

The Spire Appeal - launched in 2022 to raise funds for the repair of the spire of the parish church and associated stonework. As noted above, the project works were completed in the year, and the PCC is confident that the small deficit on the Spire Appeal Fund will be covered by pledges not collected by the year-end.

The Restoration Fund - a historical fund for the repair of the parish church. Donations were received in the year of £8.4k. No expenditure from the fund was made during the year.

The Churchyard Fund - a fund for the upkeep of the churchyard at St. Martin's. Donations totalling £11.6k were received in the year, and expenditure of £1.5k incurred.

Charities Fund - this fund is used for special fundraising in the parish on behalf of nominated charities. A total of £4.9k was raised and donated during the year from this fund.

Toddlers' Group - the Toddlers' Group keeps its own funds for running the group and the fund had a balance of £504 at the year end.

Well Hill Repairs Fund - launched during the year to raise funds for essential repairs to the external woodwork and frame of the church. Generous donations were received and the fund balance stood at £42.4k at the year end. The work will be carried out in the Spring of 2026.

Reserves Policy

It is PCC policy to try to maintain a balance on free reserves which equates to a minimum of 6 months of general expenditure averaged over 3 years. It is held to smooth out fluctuations in cash flow and meet emergencies. Free reserves are defined as unrestricted funds, excluding fixed assets, and Well Hill Mission funds. The balance of unrestricted free reserves at the end of the year was £90.2k which represented just over 12 months' general expenditure.

Short-term funds balances are held with the CCLA Church of England CBF Deposit Fund and the Diocesan Board of Finance, primarily with the Diocesan Church Repair Fund.

Risk Management and Safeguarding

In compliance with the recommendations from Diocese of Rochester the Parish Safeguarding Officer (PSO) has responsibility for the safeguarding of children and vulnerable adults. Appropriate training has been undertaken by the PSO. PCC members are DBS checked and undertake safeguarding training courses. Safeguarding policies are approved annually by the PCC. The PCC has complied with the duty under Section 5 of the Safeguarding and Clergy Discipline Measure 2016.

St. Martin's church, Well Hill Mission church and the Parish Room are insured with Ecclesiastical Insurance. Policy limits for the three locations are: St. Martin's building and contents £13.3m, Well Hill Mission church's building and contents £3.66m. The Parish Room building and contents £3.33m. In all cases the policy limits are significantly in excess of rebuilding / replacement costs. Public liability insurance and employer's liability cover is in place for £10m each. There were no insurance claims during the year.

Structure, Governance and Management

Chelsfield Parish is part of the Diocese of Rochester. It operates under the Church Representation Rules 2020 under the Church Representation and Ministers Measure 2019, as updated from time to time. The PCC is a registered charity under the full name of The Parochial Church Council of the Ecclesiastical Parish of St. Martin of Tours Chelsfield, registered number 1131573.

PCC members are appointed in accordance with the Church Representation Rules. Membership consists of the clergy, churchwardens, synod representatives and members elected by those members of the congregation who are on the Electoral Roll of the parish. On 31 December 2025 there were 93 members on the Electoral Roll. PCC meetings are generally held every 2 months.

Three sub-committees have delegated powers and meet between full meetings of the PCC:

Standing Committee: - has the power to transact business between full PCC meetings, subject to limitations set by the PCC. Its members are the clergy, churchwardens, lay reader, treasurer and secretary and any other member of the PCC as elected from time to time

Finance Committee: - discusses budgets, financial updates and any major financial matters arising and makes recommendations to the full PCC. It has the same membership as the Standing Committee, but other members with financial expertise are co-opted as required.

Charities Committee: - discusses and recommends to the PCC a selection of charities to be supported during the year, and other charities may be identified as circumstances arise.

Volunteers

The work of the parish and its achievements are dependent upon the unquantifiable time and talents its members bring to support all its activities. The PCC takes this opportunity to thank all who have contributed during the year in any way to support the mission of the parish.

Administrative Information

The church of St. Martin of Tours, Chelsfield is situated in the London Borough of Bromley and is located on the corner of Church Road and Court Road, Chelsfield, Kent. What3words ref: finger.amused.rate.

Well Hill Mission church is situated just outside the London Borough of Bromley, in Kent. It is located about a mile east of Chelsfield Village and is reached at the end of a single-lane track leading off Well Hill. What3words ref: itself.maps.mason.

The correspondence address for the parish is through the Benefice office at St. Mary's Church, Worlds End Lane Orpington BR6 6AG and via email at office@smasch.org.

Trustees

PCC members are trustees of the registered charity. Members who served at any time from 1st January 2025 until the date this report was approved are:

Ex Officio members:

Rector:	Rev'd Susan Atkinson-Jones
Associate Rector:	Rev'd Michael Gentry (to 9th February 2026)
Assistant Curate:	Rev'd Martin Hayward
Churchwarden:	Philippa Rooke

Representatives on the Deanery or Diocesan Synods:

Paul Gosling
Stephen McCann
Mary Tozer

Elected Members:

Karen Barter	
Michael Choong	
Caroline Davis	
Barry Foale	(to 22nd May 2025)
Tony Hemmings	(to 22nd May 2025)
Val Hemmings	(to 22nd May 2025)
Ken l'Anson	(Reader)
Anne Ireland	(Secretary)
Jackie McCann	
Chris Mead	(Treasurer)
Jonathan Sargent	
Angela Wilkins	

Co-opted:

Barry Foale	(from 25th September 2025)
Margaret Warren-Axe	(from 20th November 2025)

PSO:

Stephen McCann	(to 31st December 2025)
Margaret Warren-Axe	(from 1st January 2026)

Bankers:

HSBC, 249 High Street, Orpington, Kent

Independent Examiner:

Melanie Bailey

Adopted by the PCC on
and signed on their behalf by:



25th March 2026

The Reverend Susan Atkinson-Jones
Chairman

Independent Examiner's Report

To the Trustees of St Martin of Tours, Chelsfield, Parochial Church Council

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

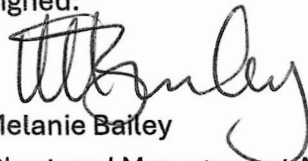
The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Management Accountants.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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:



Melanie Bailey
Chartered Management Accountant
Rochester Diocese Board of Finance
St Nicholas Church
Boley Hill
Rochester ME1 1SL

Date: 20 March 2026

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDING 31ST DECEMBER 2025**

		Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	<u>Note</u>	£	£	£	£
INCOME					
Voluntary income	2a	53,775	157,014	210,789	103,606
Activities for generating funds	2b	14,541	1,822	16,363	27,041
Income from short term deposits	2c	8,168	16,596	24,764	15,511
Income from church activities	2d	8,734	264	8,998	11,320
TOTAL INCOME		85,218	175,696	260,914	157,478
EXPENDITURE					
Church activities	3a	85,249	220,880	306,129	146,561
Raising funds	3b	474	897	1,371	2,170
Governance	3c	600	0	600	100
TOTAL EXPENDITURE		86,323	221,777	308,100	148,831
NET SURPLUS / (DEFICIT) FOR YEAR		(1,105)	(46,081)	(47,186)	8,647
Transfers between funds	6	0	0	0	0
NET MOVEMENT IN FUNDS		(1,105)	(46,081)	(47,186)	8,647
TOTAL FUNDS BROUGHT FORWARD		155,867	241,003	396,870	388,223
TOTAL FUNDS CARRIED FORWARD		154,762	194,922	349,684	396,870

BALANCE SHEET AT 31ST DECEMBER

		2025	2024
		£	£
FIXED ASSETS			
Tangible fixed assets	7	<u>46,401</u>	<u>46,401</u>
		<u>46,401</u>	<u>46,401</u>
CURRENT ASSETS			
Debtors and prepayments	8	5,975	9,781
Short term deposits		261,133	419,930
Cash at bank and in hand		<u>40,861</u>	<u>79,398</u>
		307,969	509,109
CURRENT LIABILITIES			
Creditorts - amounts falling due within one year	9	4,686	158,640
NET CURRENT ASSETS		<u>303,283</u>	<u>350,469</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
Creditors - amounts falling due after one year		0	0
TOTAL NET ASSETS		<u><u>349,684</u></u>	<u><u>396,870</u></u>
PARISH FUNDS	10		
Unrestricted		154,762	155,867
Restricted		194,922	241,003
TOTAL FUNDS		<u><u>349,684</u></u>	<u><u>396,870</u></u>

Approved by the PCC on 25th March 2026 and signed on its behalf by Reverend Susan Atkinson-Jones

S F. Atkinson-Jones

Chairman

NOTES TO THE FINANCIAL STATEMENTS for the year ending 31st December 2025

1 ACCOUNTING POLICIES

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' "true and fair view" provisions, it is also prepared under FRS102 (2019) as the applicable accounting standards and the 2019 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)1).

ASSETS

Consecrated and benefice property

Consecrated and benefice property of any kind is excluded from the statutory definition of 'charity' by S10(2)(a) and (c) of the Charities Act 2011 and such assets are not capitalised in the financial statements.

Tangible fixed assets for use by charity

An impairment review is carried out at each year-end and any specific resultant loss identified included in the expenditure for the year. No such loss has been identified in the year.

Freehold land - "Landers Piece" is a 0.18 acres piece of land previously used as an overflow car park, valued as fallow agricultural land. It was valued at £2,250 in 2015 and the trustees consider this to remain a fair value.

Parish Room - this is 38.3% owned by the PCC, with the balance owned by the Diocese. It is leasehold property with 45 years of a 99 year lease still to run for a peppercorn rent. It was valued at £45,500 in 2015. It has not yet been possible to obtain guidance from the Diocese what a fair open market value attributable to the PCC should be. Until this is determined, the value showing in the accounts has been held at the 2015 value.

Moveable church furnishings are capitalised at cost and depreciated over their useful economic life. If their cost is unknown or impossible to estimate the item is not capitalised. All items are listed in the Church's inventory.

Other tangible fixed assets are capitalised at cost if over £1,000 and have a useful life of more than one year. If donated, they are capitalised at a reasonable estimate of open market value at the date of receipt.

Short term deposits

Cash is held on short deposit with CCLA, the Diocese and at the bank.

FUNDS

Unrestricted Funds

These represent the remaining income funds of the PCC that are available for spending on the general purposes of the PCC.

Restricted Funds

These are funds that must be spent on specific purposes either as advertised by the PCC in fundraising or by donors.

Endowment Funds

There are no endowment funds.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST MARTIN OF TOURS, CHELSFIELD
Registered Charity: 1131572

NOTES TO THE FINANCIAL STATEMENTS for the year ending 31st December 2025 (cont)

2	INCOME	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>TOTAL</u> <u>2025</u>	<u>TOTAL</u> <u>2024</u>
		£	£	£	£
2(a)	Voluntary income:				
	Planned giving with Gift Aid	22,111	0	22,111	25,608
	Gift Aid recoverable	8,241	0	8,241	8,134
	Planned giving without Gift Aid	7,200	0	7,200	7,140
	Open plate collections at services	7,204	4,863	12,067	17,611
	Other donations	9,019	64,531	73,550	38,783
	Grants	0	87,620	87,620	330
	Legacies	0	0	0	6,000
		<u>53,775</u>	<u>157,014</u>	<u>210,789</u>	<u>103,606</u>
2(b)	Activities for generating funds:				
	Parish Room lettings	4,889	0	4,889	3,742
	Brass Crosby room lettings	2,600	0	2,600	2,450
	Well Hill lettings	400	0	400	800
	Grazing on lands leased by the PCC	396	0	396	880
	Well Hill concert	1,092	197	1,289	1,050
	Fetes, raffles and other events	5,164	1,625	6,789	18,119
		<u>14,541</u>	<u>1,822</u>	<u>16,363</u>	<u>27,041</u>
2(c)	Income from short term deposits:				
	Bank and CCLA Deposit Fund Interest	8,168	16,596	24,764	15,511
		<u>8,168</u>	<u>16,596</u>	<u>24,764</u>	<u>15,511</u>
2(d)	Income from church activities:				
	Church magazine	36	0	36	26
	PCC fees for weddings & funerals	6,707	0	6,707	7,776
	Extras for weddings & funerals	1,376	0	1,376	1,568
	Toddler Group	0	227	227	389
	Other	615	37	652	1,561
		<u>8,734</u>	<u>264</u>	<u>8,998</u>	<u>11,320</u>
	TOTAL INCOME	<u>85,218</u>	<u>175,696</u>	<u>260,914</u>	<u>157,478</u>

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST MARTIN OF TOURS, CHELSFIELD
Registered Charity: 1131572

NOTES TO THE FINANCIAL STATEMENTS for the year ending 31st December 2025 (cont)

3 EXPENDITURE	Unrestricted Funds £	Restricted Funds £	TOTAL 2025 £	TOTAL 2024 £
3(a) Cost of Church Activities:				
Missionary and charitable giving:				
Overseas - Relief & Development agencies	944	1,662	2,606	11,137
Secular charites	406	3,201	3,607	1,378
	<u>1,350</u>	<u>4,863</u>	<u>6,213</u>	<u>12,515</u>
Ministry:				
Diocesan parish share	42,849	0	42,849	41,307
Clergy working expenses	1,716	0	1,716	1,536
Rectory costs	3,784	0	3,784	3,690
	<u>48,349</u>	<u>0</u>	<u>48,349</u>	<u>46,533</u>
Running costs:				
Church running expenses (incl Insurance)	7,269	2,699	9,968	4,530
Church utility bills	4,556	0	4,556	4,541
Church maintenance (incl organ tuning)	3,144	211,217	214,361	53,473
Furniture and fittings	144	0	144	806
Upkeep of services	1,135	0	1,135	772
Publicity and books	108	0	108	66
Hospitality and provisions	128	0	128	301
Fees for organists	1,710	0	1,710	1,716
Honorarium choirmaster	500	0	500	500
Toddler Group	0	241	241	303
Upkeep of churchyard	5,422	1,699	7,121	6,492
Messy Church	24	0	24	188
Parish Room	3,317	0	3,317	4,346
Brass Crosby Room	1,617	0	1,617	1,855
Glebe field	0	0	0	484
Benefice management and administration	5,921	0	5,921	5,925
Bank charges	99	0	99	124
Other sundry costs	456	161	617	1,091
	<u>35,550</u>	<u>216,017</u>	<u>251,567</u>	<u>87,513</u>
Total cost of church activities:	<u>85,249</u>	<u>220,880</u>	<u>306,129</u>	<u>146,561</u>
3(b) Cost of Raising Funds:				
Costs of raising funds	474	897	1,371	2,170
3(c) Governance:				
Independent examiner fee	600	0	600	100
TOTAL EXPENDITURE	<u>86,323</u>	<u>221,777</u>	<u>308,100</u>	<u>148,831</u>

NOTES TO THE FINANCIAL STATEMENTS for the year ending 31st December 2025 (cont)

4 ANALYSIS OF RUNNING COSTS INCLUDING ALLOCATION OF SUPPORT COSTS	Direct costs £	Support costs £	TOTAL 2025 £
Church activities, running and maintenance	72,945	6,020	78,965
	2025 £		2024 £
Independent examiner's remuneration	600		100

5 STAFF COSTS

The PCC employs no salaried staff.

The PCC made payments to organists, cleaners and gardeners as private contractors paying against invoice.

5(a) RELATED PARTIES

As in previous years, a honorarium payment of £500 was made to C Mead for his role as Choirmaster.

C Mead is also Treasurer and a PCC member.

A total of £1,532 was paid to 4 PCC members for travel expenses and duties at weddings and funerals (2024 - £969)

Members of the PCC and their close families donated a total of £15,675 to the churches in the parish (2024 - £15,202)

6 ANALYSIS OF TRANSFER BETWEEN FUNDS

There were no transfers between funds during the year.

7 FIXED ASSETS

(all unrestricted and functional)

	Freehold Land £	Leasehold Buildings £	Other tangible fixed assets £	Total £
Tangible Fixed Assets				
Cost or valuation at 1 January 2025	1,000	45,400	878	47,278
Disposals	0	0	0	0
Loss on Revaluation	0	0	0	0
Cost or valuation at 31 December 2025	1,000	45,400	878	47,278
Depreciation b/fwd at 1 January 2025	0	0	877	877
Charged in year	0	0	0	0
Depreciation c/fwd at 31 December 2025	0	0	877	877
Net book value at 31 December 2025	1,000	45,400	1	46,401
Net book value at 31 December 2024	1,000	45,400	1	46,401

Depreciation on fixed asset properties has not been provided in these accounts as any charge is considered to be not material, on the basis that the asset has either a very long useful life or a residual value, based on current value which is not materially different from its current value.

NOTES TO THE FINANCIAL STATEMENTS for the year ending 31st December 2025 (cont)

8 CURRENT ASSETS

	2025	2024
	£	£
Debtors (Unrestricted funds):		
Income tax recoverable	2,756	2,813
Other debtors	3,219	6,968
TOTAL DEBTORS	5,975	9,781

9 LIABILITIES

	2025	2024
Amounts falling due within one year (unrestricted funds):		
Accruals and deferred income	476	1,088
Creditors for goods and services	440	1,909
Other creditors	3,770	6,481
	4,686	9,478
Amounts falling due within one year (restricted funds):		
Legacy received in error to be returned	0	111,268
Spire materials (restricted funds)	0	37,894
TOTAL LIABILITIES	4,686	158,640

10 SUMMARY OF FUND MOVEMENTS

Restricted Funds	Spire Appeal	Restoration Fund	Churchyard Fund	Charities Fund
	£	£	£	£
Balance at 1 January 2025	105,268	73,360	61,858	0
Income	108,282	8,446	11,605	4,863
Expenditure	(215,160)	0	(1,513)	(4,863)
Transfer between funds	0	0	0	0
Balance at 31 December 2025	(1,610)	81,806	71,950	0

Restricted Funds (cont)

	Toddlers Group	Well Hill Repairs	Total
	£	£	£
Balance at 1 January 2025	517	0	241,003
Income	228	42,272	175,696
Expenditure	(241)	0	(221,777)
Transfer between funds	0	0	0
Balance at 31 December 2025	504	42,272	194,922

	Unrestricted	Restricted	Total
	£	£	£
Balance at 1 January 2025	155,867	241,003	396,870
Income	85,218	175,696	260,914
Expenditure	(86,323)	(221,777)	(308,100)
Transfers between funds	0	0	0
Balance at 31 December 2025	154,762	194,922	349,684

NOTES TO THE FINANCIAL STATEMENTS for the year ending 31st December 2025 (cont)

11 SUMMARY OF ASSETS BY FUND	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Tangible Fixed Assets	46,401	0	46,401
Current Assets	113,047	194,921	307,968
Liabilities - Amounts falling due within one year	(4,686)	0	(4,686)
Fund balances at 31st December 2025	154,762	194,921	349,683