

# **Hordle Parochial Church Council**

**All Saints' with St Andrew's**

**Charity Registration No: 1133836**

## **ANNUAL REPORT**

**and**

## **FINANCIAL STATEMENTS**

**For the year ended 31<sup>st</sup> December 2025**

**Vicar: The Revd Phil Mullins**

<b>PCC Treasurer:</b>	<b>Mr Tony Edmonds</b>
<b>PCC Secretary:</b>	<b>Mrs Mary Moynagh</b>

**Independent Examiner:**

**Mr Douglas Forsyth**  
**Roydon Cottage, Sandy Down**  
**Boldre, SO41 8PL**

**Bankers**

**Barclays PLC, Business Banking, Leicester LE87 2BB**

**Approved by the PCC on 23rd March 2026**

<http://www.hordleandtiptoechurch.org.uk>

# PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH HORDLE AND ST ANDREW'S CHURCH TIPTOE

## Annual Report for the year ended 31<sup>st</sup> December 2025

### AIM AND PURPOSES

The Hordle and Tiptoe PCC has the responsibility of co-operating with the Incumbent in promoting within the ecclesiastical Parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the two church buildings of All Saints' and St Andrew's, All Saints' Memorial Hall, the St Andrew's Church Hall and Church Cottage at Tiptoe. With the formal closure by the Privy Council, of All Saints Churchyard, the responsibility for its maintenance now rests with the New Forest District Council (NFDC). Hordle PCC has agreed to continue cutting the grass on their behalf (with a financial contribution from the NFDC towards the costs).

### Ministry Team

The Revd. Phil Mullins is the Vicar. The Revd. Simon Hones was licensed as Assistant Curate in 2024, on a Locally Supported Ministry basis. He is known informally as the Associate Vicar and takes primary responsibility for the ministry of St Andrews and the furtherance of the vision within Tiptoe.

Anya Bowker commenced her full-time employment as Youth and Children's Worker in the parish on 3<sup>rd</sup> March 2024. Revd. Dr David Moynagh, Revd. Graham Fairbairn and Revd. Angie Gammon have continued to assist in preaching and taking services. Lay minister in the parish, Jo Cropp, and Lay members of the church, Gill Morris, Roger Freeman, Tim Cosby, Peter Reece, have led services, with Tim Cosby, Peter Reece and Stephen Wall occasionally preaching.

### VISION FOR THE FUTURE

We aspire to be a Christian family which is:

- Welcoming, Thriving, and Growing
- Integrated into the life of the community around us, as it evolves
- Connected to the wider church, locally, nationally and globally in a positive and supportive way

We look to the future with the following priorities:

**Discipleship**: To encourage Christians to grow in faith by developing new opportunities for discipleship

**Community Participation**: To become more active in the daily life of our villages, getting to know our neighbours and demonstrating the church to be a positive contributor to the life of our villages.

**Pastoral Care**: To strengthen our ability to care for church members in need and ensure each one feels part of the whole.

**Children and young people**: To renew our ministry to children, youth and young adults, seeking to evangelise new generations

**Ministry**: To equip the saints of our church for works of service, instilling the grace-based motivation to serve and the servant hearted attitude needed for individuals to meet the needs of the whole, and co-ordinating our ministry activity so that individuals can use their gifts and skills to bless others.

**Welcoming all ages**: To shape all that we are and do as a church family with the key priority of making newcomers of all ages feel welcome.

The PCC has worked hard throughout 2025 to further these visionary priorities. The PCC had identified many areas of focus, including three key fabric projects which the PCC has committed to trying to deliver: refurbishing the foyer and Church Room at All Saints, the kitchen in St Andrews Hall, and improving the audiovisual provision in the Memorial Hall. The former two are completed and the audio upgrade is awaiting the visual provision to complete it. The services review group has continued to meet during 2025.

There were further opportunities to share the good news with our neighbours in the autumn with a superb 'Light Night' on Halloween, this year setting out our stall on the roadside and offering hot chocolate and a simple gospel handout to hundreds of trick or treaters passing through. For opportunities to socialise we added a barn dance evening to our annual quiz. And at Christmas our community choir along with the school choir taking part in the service, drew around three hundred and fifty guests into All Saints.

It has been a busy and, in many ways, very encouraging year, and these are only some of the highlights and we can look forward to 2026 with a sense of positivity and momentum. Praise the Lord.

# **PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH HORDLE AND ST ANDREW'S CHURCH TIPTOE**

## **ACHIEVEMENTS AND PERFORMANCE**

### **Worship and Prayer**

The PCC is keen to offer a range of services each week and over the course of the year that our community find both beneficial and spiritually fulfilling. Normally St. Andrew's church provides a quieter and reflective environment for worship whilst at All Saints' opportunities are provided for people to engage in more contemporary worship with a worship band. Throughout 2025 we have continued to see new people coming to church but sadly some of our regular members have moved away or passed away so numbers stay much the same. We are very grateful to have the expertise within our congregation to continue our online services which attract some viewers who do not regularly attend church. We have also continued to hold weekly prayer meetings on Zoom, with once a month in person prayer meetings. We continued to support the school with weekly assemblies led by Jo Cropp, Phil Mullins and Anya. The twice monthly contemporary evening service at 6pm in the Memorial Hall continues to attract members from our other congregations as well as a few new faces. The PCC approved this as a viable service.

The 9.00am service was held twice a month until October when they changed to weekly at 9.30am. Café church was held in the Memorial hall for All age worship. A second 10.30 service was moved to the hall then in October all 10.30 services moved to the hall. Online church services continued with average viewing numbers of 42.

These regular patterns of worship have continued all year with special events interspersed; Good Friday family event, A Service of Light at Advent, Christingle service run by our youth, Crib service, and 3 Carol services.

For Remembrance Day a service was held at the Hordle War Memorial led by Revd. Phil Mullins and on Tiptoe Green led by Revd. Simon Hones and Remembrance services were held in both churches.

School services continue to be held in All Saints.

The bells at All Saints continue to be rung or chimed weekly.

At present there are 118 parishioners on the Church Electoral Roll, 52 of whom are not resident within the parish. The average weekly attendance in the parish, counted during October, was 120 with a further 42 on average watching an online service. We have celebrated 2 baptisms, 2 weddings, one service of prayer and dedication, and held 6 church funerals, 4 crematorium funerals, and 4 internments of ashes.

### **Children and Youth**

We started off 2025 with our first ever Holiday Bible Club which was a great success. We had over 30 children attend and had a wonderful All Age celebration on the following Sunday with some of the families joining. It was amazing to see so many church members using so many different gifts to serve in various ways over the week. It felt like a real outworking of true church!

Explorers (6 -11) has been a real encouragement with a steady group of children attending weekly. A real highlight was the whole-church Bible Overview in Summer term where the whole church was learning together, with some fun all age slots each week. It's also been wonderful to start up Seekers in September, our group for 5s and under, weekly on a Sunday, which also sees a regular group of children.

Voyagers (11 and above) has been continuing steadily and has seen a few new faces this year. The young people have served at many of our events this year: Light Night making and serving hot chocolate, Holiday Club last Feb, Good Friday Easter Event, Christingle, and Crib Service, as well as many of them regularly serving in the band, which has been a joy to see.

Rooted (yrs 5 &6) has been another encouragement with many children coming month after month who love coming and are really engaging with the Bible teaching, and new faces joining. They wonderfully led Christingle in a new service format this year and we were able to welcome their families to the service as well as others from the village. A couple of them hope to come on summer camp.

Little Angels has seen new faces almost weekly over the past year, and it's been a real joy to see many of the children waiting and excited for the Bible Story and really engaging with it each week.

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## **Halls**

The church has stewarded the opportunity of using our buildings to fulfil our vision. We have used our halls to host regular events and also hire it for community events. We now have a volunteer bookings manager to oversee our lettings.

We have run various one-off events for everyone in the community this year: Spring brunch, Easter Egg hunt, a Quiz night, Barn Dance, Light Night, Advent brunch, with very encouraging participation with many of these. The Hordle Fair was cancelled due to rain. We hope to continue and build upon these in the year ahead.

Regular events like Little Angels, Lunch Club, Tea @ 3, Men's breakfast, Village Voices which has joined with Neon, Fun and Fellowship at Tiptoe, and Pilates classes have been running all year. Carer's Friends, a group for support and information for Carers was started in May. Coffee is served before or after most services. Rooted, the Youth Club for years 5 and 6, continues on Sunday evenings once a month.

Halls were let out for family parties.

Coffee at the Potting Shed and Quiet garden continue off site and Open the Book at Tiptoe school.

Hordle Flower festival drew people from the village and around to admire the inspiring displays.

The Church was represented at Tiptoe annual village fair, the Hordle fair being cancelled due to inclement weather.

## **Pastoral Care**

Pastoral care continues to be offered to support the most vulnerable members of the congregation and community by phoning regularly, doing their shopping, collecting prescriptions etc. This was not only for members of the church but those in the community too. People have continued to care for neighbours. Home groups have continued to care for one another.

The Basics Bank continued to be extremely busy as many local families were affected by the economic crisis. The church family has continued to support this essential need.

## **Communication in our community**

Our parish magazine LINK is widely available in local shops and schools as well as our churches. It is also available online and delivered when possible. Due to financial constraints the PCC opted to produce LINK bimonthly for this year, but reversed that decision by the end of the year. The double page spread in the bi-monthly Hordle Village magazine was cancelled. The use of social media, both in advertising events but also with words of encouragement, has been a useful means of communication. Members of the congregation are still receiving a weekly news sheet by email or by post to those without email.

## **Mission Partnerships**

An inescapable aspect of our faith when following Jesus is to reach out to those in need, not only within our local community, but also in the wider world. Our Church Family has established links with:

- Tear Fund, particularly as some of our congregation have worked for the organisation in previous years
- Leprosy Mission, with historical links to the hospital in Anandaban, Nepal.
- Mission Aviation Fellowship, where David and Becky Waterman who were working in Africa and Dave now works at the International office of MAF.
- Bible Society, with their material regularly supporting our small groups within the parish and Open the Book at the schools

## **Community engagement**

A Quiz night in the Memorial Hall during the summer raised a huge £466 for Oakhaven Hospice.

In the Autumn a Barn Dance was held and raised £152.00 for church funds.

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A key part of our community engagement is through the Hordle Primary School right next to All Saints Churchyard. There are many practical and managerial links. The PCC agreed to make the now customary donation of £3,240, determined as a gift of £10 per pupil on the roll.

The Samaritans' shoe box appeal was supported by many again this year.

The following distribution has been made by the treasurer from money given through various fundraising activities, but also through the focussed Mission Month in November:

Leprosy Mission (Jam sales)	£ 237.50
Tear Fund	£1372.00
Leprosy Mission	£1372.00
Mission Aviation Fellowship	£1372.00
Bible Society	£1372.00
Bibles for Yr 6 Leavers	£ 390.00
Donation to Hordle School	£3,240.00
Oakhaven Quiz night	£ 466.00
Total	£9,821.50

### FINANCIAL REVIEW

Looking back over 2025, the state of the Parish Finances continues to be a source of encouragement. The Gifts Day in the Spring asked us all to examine our giving. Looking back now, it is fair to assert that there has been a general uplift, as well as some more substantial occasional gifts through the year. As was the case last year, Hordle and Tiptoe churches gave the full £84,384 asked for the Common Mission Fund for the Diocese, representing 43% of our expenditure for the year. Our Diocese ask each Parish to give according to our perceived potential so that other parishes can receive according to their need.

The PCC has led a programme of investments of time, talents and treasure this last year that embrace both Ministry and Fabric. Ahead of the expenditure, the financial investments that had been carried by the parish were converted to cash. We made a net investment of some £22k in our Youth and Children's work, employing Anya and developing the youth and children's activities. This reflects the money given in response to the appeal 4 years ago and the continued specific giving this year. In addition, the team has been granted £750 by Hampshire County Council specifically for kit to support this work.

Having heard from the Diocesan communications team how effective they saw Link magazine at reaching out to both the church family, and others in the local community, the PCC endorsed an investment programme for Link to return to the monthly publications from Christmas '25. There has been a noticeable increase in donations to the Magazine as its value has been acknowledged.

The planned investments from the Vision '24 work provided an opportunity to look more widely at some essential maintenance tasks, specifically at the Hall at St Andrews. Drawing on £2,470 of Legacy funds at St Andrews, and some wider parish maintenance resource, we have been able to modernise the electrical supplies and replace the ageing gas boiler for £5,856 ahead of installing a new kitchen. Additional enabling work, and a substantial investment of volunteer hours, held the total cost for the kitchen refit to just below £15,000 allocated from the Vision '24 Designated fund. The combination of the boiler, kitchen refit and a replacement ride on mower for the vicarage for £2,999 has meant that we needed to capitalise £23,843 as new Tangible Assets. Once the 1<sup>st</sup> year depreciation has been taken, this still adds £17,882 to our net income.

The entrance to All Saints has been greatly improved by the application of significant volunteer effort, enabled by funding taken from a combination of £915 from a previous designation, All Saints Endowment Funds and £3,135 from general maintenance. As predominantly effort and 'consumables' this won't need to be capitalised and depreciated.

#### Financial Governance

During the Summer, attention turned to the Youth & Children's funding being held in a Designated Account. After careful research, it was established that this money needed to be Restricted in line with the Appeal that gave rise to

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the donations. Accordingly, the Youth & Children's Outreach fund was established to pay for our youth worker and her associated costs. Recognising that she was not going to take up her option year, a further Youth & Children's Sustainment fund was generated such that access to it was not contingent on having a paid member of staff in post. An additional Restricted fund was established to hold the HCC Grant funding for Youth & Children's Equipment.

### Statement of Financial Activities

As the fund structure was scrutinised, it became apparent that the attribution of Cash to Funds within our Ledger was misaligned. At the beginning of the year, most of the cash on deposit was attributed to the General Fund, while the bulk of the cash in the Bank showed as Youth Work funding. A series of transfers without moving any cash was instigated and these have resolved this situation. The largest transfer was moving the Youth Work from Designated to Restricted, but there were further transfers between Designated funds to streamline the remaining Funds. The extent of these transfers are apparent in the SoFA, where the total of inter fund transfers are £98,687. Detail is shown in Section 7 to the notes.

### Year End Balance

The SoFA shows a net Income of £17,451 on the year, taking the Accumulated surplus on the General Fund to £77,843. Depreciating the capital represented in the new Tangible Assets result in the value remaining on our balance sheet for 4 years, reducing by 25% each year. The investment programme this year has resulted in £17,882 remaining in the general fund, even though the actual money has been spent. When cross checking with Section 8 in the notes, the net Current Assets (money in the bank and on deposit) are £57,667. This is the number that reflects our financial state for budgeting purposes. Our year end current unrestricted assets have grown by some £1,800, even with the significant investment programme through 2025.

### Available Reserves

The policy was stated last year and is for the church to maintain an unrestricted budgetary reserve to satisfy 3 objectives:

- **Cash Flow.** To ensure that there is sufficient cash in the bank to meet our immediate financial obligations
- **Defect Response.** To respond to unscheduled eventualities within our parochial estate as needed
- **Minor Enhancements.** To enable small projects to be undertaken to support our visionary objectives within our immediate sphere of influence

The PCC has agreed that the cash flow assurance can be met with a reserve of about 3 times the regular monthly turnover of the general fund. This will include the routine maintenance of the parochial estate, but not exceptional costs. Three months of unrestricted expenditure was £36,000. However, the increase in the CMF for 2026 (£3,805) and the increase of £579 in the price for 3 year church insurance, make the 3 month like for like comparison £37,350. When taken from the Current net asset in the general fund, the available General Fund for unplanned work as of 31 Dec 2025 was approximately £20k.

### Forward Planning

Concern was raised in Autumn that the Organ at All Saints Hordle might need some specialist work to preserve its operation. Urgent discussions across various stakeholders resulted in a Diocesan visit to help the PCC to understand the temperature and humidity needs for the building and any associated Diocesan Approvals for related work. The Parish was advised to plan for a hybrid heating solution to address three crucial heating requirements. These are the comfort of congregations, the preservation of heritage item (such as the Pipe Organ), and the overall integrity of the building. A hybrid approach would make best use of available technologies to minimise carbon footprint and be affordable. This is a long-term programme that will need evidence-based plans to gain DAC approval. Part of our response to affordability has been to initiate a Church Heating Solutions Restricted Fund. This will provide a repository for dedicated gifts ahead of any crisis to mitigate the worst immediate impacts.

The Parish has also been renewing 3 year energy contracts for both Gas and Electricity. These are fixed price for the duration of the contracts. The electricity bills are noticeably lower, and we expect to see comparable benefits from two new gas contracts in April '26.

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## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Parochial Church Council (PCC) is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The Parochial Church Council (PCC) is a charity registered with the Charity Commissioners – Registration No: 1133836

The method of appointment of PCC members is set out in the Church Representation Rules. At Hordle and Tiptoe the membership of the PCC consists of the incumbent (our vicar), Associate minister, churchwardens, and members elected by those members of the congregation who are on the electoral roll of the church. All those who attend our services / members of the congregation are encouraged to register on the Electoral Roll and stand for election to the PCC. The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the PCC are to be spent. New members receive initial training into the workings of the PCC. The full PCC met 6 times during the year with an average level of attendance of nearly 90% The Standing Committee meets before each PCC meeting to set the agenda. The hall management committee which became the Buildings Committee in late 2025, with its particular responsibilities and Terms of Reference agreed by the PCC, reports back regularly with minutes of their decisions being received by the full PCC and discussed as necessary. The Service Review group continues to aid the PCC with its discussions. It is hoped to revive the Mission Committee in the coming year.

### **Standing Committee members 2024**

The only Committee required by the Church Representation Rules (CRR 2020). It has the power to transact the business of the PCC between its meetings, subject to the directions given by the PCC.

Members during 2024 were Revd. Phil Mullins (Vicar) Mrs J Bailey (Church Warden); Mr D Argyle followed by Mrs Jane Stocker (Church Warden); Mr A Edmonds (Treasurer); Mrs M Moynagh (PCC Secretary ) Revd.Simon Hones (Associate Vicar).

### **PCC Topics**

With a finely balanced budget it was decided to hold a Gift Day in February, not only for monetary gifts but for time and talents too. A reestablished Mission month was held in November. Due to budgetary concerns a hard decision was taken to reduce the production of LINK to bimonthly for 2025, happily by the end of the year the position had changed so for 2026 the decision has been reversed.

Ways of reducing our utilities costs and thereby reducing our carbon footprint were being looked into. Expenses and Reserves policies were upgraded.

Following an administrative review last year the role of Bookings manager was identified and the position filled by a volunteer member of the church.

Early in the year it was decided to move another 10.30 am service to the Memorial Hall on a trial basis and later it was decided to change the 9am service to 9.30am and move all 10.30 services to the Hall, again on a trial basis, The evening service was deemed viable to remain in its bimonthly format.

An offer to start a Carer's group was accepted and the necessary procedures put in place.

Plans for the refurbishment of the foyer at All Saints, and an upgrade to the kitchen in St. Andrew's hall together with a new boiler, using money set aside from the rental of church cottage, were regular items on the Agenda. The audio provision for the Memorial Hall was purchased with the screen being put on hold.

The organ at All Saints was causing some unwanted noises but has been checked and is playable at present.

The heating systems in both churches are being monitored.

Planning applications for two sites in the village were seen as a big outreach opportunity as well as causing concern over infrastructure provision. The offer of car parking for church use was identified on the Hordle Lane application.

Regular reports are received concerning the finances, fabric repairs and eco church who this year need applauding for having achieved a Silver Award! The safeguarding team regularly update our policies for PCC approval. The hall management committee, under a new chair, evolved into a Buildings Committee with new terms of reference.

A Vision Day was held in October, looking at how we can encourage and accommodate new people as well as where we want the church to be in 5 years time.

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Sadly Anya informed the PCC that she would not be staying on when her contract ends in February 2026. Initial discussion was on how to keep everything going when she leaves.

A number of elements of management and administration, particularly of a digital nature, continue to be under scrutiny and need further discussion.

## **VOLUNTEERS**

There is a large cohort of members of the churches who carry out numerous voluntary ministries within the Parish, fulfilling the principle of all member ministry.

## **Safeguarding Report for year ending 31.12.2025**

The PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have regard to the House of Bishops' guidance on safeguarding children and vulnerable adults).

### **Parish Safeguarding Officer (PSO)**

Liz Wyatt has now been in post as our Parish Safeguarding Officer since Nov 2022 and Louise Booth continues to work with her as Assistant PSO. We continue to liaise with the Diocesan Safeguarding Team and seek their invaluable advice and support as required. They are led by Jackie Rowlands, the Diocesan Safeguarding Manager.

### **Policies and Procedures**

The PCC and Church Wardens along with the Vicar, the House for Duty Minister and the retired Clergy take overall responsibility for all aspects of the running of our churches and Safeguarding is a key aspect of all these areas. As such, we **all** contribute to keeping our churches as safe as possible for **everyone**. The PCC and Church Wardens understand their responsibilities in implementing the National Church and Diocesan Safeguarding arrangements.

Our policies and procedures are designed to help set the tone and basis for how our churches run and they are all based on Diocesan and National Church model documents. These policies are reviewed and put forward for acceptance by the PCC on an annual basis. Our current policy documents linked to Safeguarding are:

- The National Church's Safeguarding Policy statement 'Promoting a Safer Church'.
- Parish Safeguarding Policy
- Parish Policy Statement on the Recruitment of Ex-Offenders
- Parish Statement on Domestic abuse and Violence
- Parish Social Media Policy Statement

### **Diocese's Online Safeguarding Dashboard**

The Diocese uses this Dashboard to monitor the Safeguarding work of our Parish. It lists a number of targets for our Church to structure its work on all aspects of Safeguarding. The targets continue to include aspects of policies and procedures, Safer Recruitment arrangements for all who wish to volunteer or work within our Parish with children, young people or vulnerable adults as well as arrangements for induction and ongoing training and risk assessments. It now also enquires into aspects of church culture.

### **Safeguarding Training and DBS clearance**

The PSO and Assistant PSO ensure that all volunteer Church members and employees in roles involving children, young people and/or vulnerable adults renew their Diocesan/National Church Safeguarding training every 3 years, along with their DBS clearance if required by their role. PCC members also complete these trainings because, as a committee, they have overall responsibility for all activities that run in the Parish. All new volunteers in the Parish who wish to work with children, young people or vulnerable adults are safely recruited in line with the National Church



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procedures. There are around 70 people in our Churches who serve in this way and we are so grateful for their assistance and co-operation with these training requirements.

Liz Wyatt and Louise Booth

24.2.26

## **Deanery Synod Report 2025**

There have been three meetings this year as usual. 11<sup>th</sup> March in Totton, 17<sup>th</sup> June in Beaulieu and 25<sup>th</sup> September in Fawley. Alongside routine matters each one has one or two main speakers.

Colin Harbidge, Diocesan Secretary & Chief Operating Officer and Elspeth Mackegg-Gurney, Chair of Diocesan Finance Committee presented the current financial position of the Diocese and emphasised the challenges faced by Dioceses across the country. Detailed slides are available. Feedback from the meeting was passed to the Diocesan Finance Committee to shape future plans. Synod members expressed a strong desire to avoid further cuts at this stage, emphasising their commitment to helping the Diocese flourish. The CMF (Common Mission Fund) is given by every parish to provide and support the clergy, and to further work in every parish. In 2024 collection rates reached 94.1%, and total Diocesan expenditure stood at £11.6 million. The cost of Bishops continues to be funded directly by the Church Commissioners.

Jane Barnicoat – Chongwe, Deputy Warden LLM, gave a presentation on supporting Lay Ministry. Following on from a conversation with David, Bishop of Truro, last October, Jane was commissioned (by Bishop Philip), as a Deputy Warden of licensed lay ministry in the Diocese of Winchester to promote lay ministry, to build community among lay ministers and lay workers, to convene regular gatherings, to act as a point of contact for lay leaders and incumbents and to serve alongside deanery and diocesan teams, and to encourage and identify pastoral and training needs.... and above all else to pray for the flourishing of lay ministry. Jane plans to begin visiting parishes in the deanery during 2025 to encourage the flourishing of lay ministry.

Stephen Dominy, Energy Adviser on the Good Neighbours Network and the Positive Energy Network spoke on how these might be relevant across the Deanery. The Good Neighbours Network is a Hampshire- wide umbrella organisation covering volunteer led groups offering support in their communities- e.g., lifts to hospital and befriending. The Positive Energy Network assists in three aims; Keep Warm, Save Money, and Stay Safe. Current initiatives include the Priority Services register provided by the energy and water suppliers to assist vulnerable customers, including those with disabilities, medical conditions, or who are of pensionable age, ensuring they receive extra help during power cuts or disruption. The Home and Well scheme is led by Citizens Advice Hampshire to free up hospital beds. CAB offer a checking service to help home owners get support to make sure their home is warm enough. Further suggestions were proposed and discussed during the meeting.

David Potterton, reported on the Church Tent at the New Forest Show in July 2025. The tent included the Oasis Christian bookshop, children's face painting, crafts and refreshments. But it was not just catering. To the rear of the tent is a seating area which extends out into a gazebo for additional seating. Each day prayer request sheets were left on each table, and these are offered each morning of the show when the team gathers for a time of prayer and reflection. 50 volunteers worked to provide the refreshments and craft sales raising just over £1700 from donations. Rwanda was discussed at every meeting. 2025 was the centenary year of the Anglican Church in Rwanda and a centenary celebration was held in August. Despite a difficult political situation the church is doing good work in feeding the hungry and running refugee camps. In 2025 several people from the Diocese travelled to Rwanda for two weeks visiting link parishes and attending services.

During the year staff matters including appointments, vacancies and retirements were mentioned along with reports from the various sub-committees.

June Bailey February 2026

## **Church Administration**

Peter Reece is the Church Administrator (part-time), who is also the Electoral Roll Officer.

## **PCC Appointments to the Church of England Primary School in Hordle**

The Board of Trustees, which is independent of the Governing Body and under the Scheme authorized by the Charity Commissioners, consists of the Incumbent and the two Church Wardens. The PCC nominates nine Foundation School Governors who are then appointed by Winchester Diocese; two of whom are recommended by the Board of Trustees for ratification by the PCC. Currently there is 1 vacancy; the governors representing the church are:

Sarah Cearn (chair), Hannah Rook, Sylvia Gabryniak, Tim Cosby, Phil Mullins (ex-officio) Ali Gruar, Debbie Law, Andrew Franklin.

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## Maintenance, Health and Safety

The Churchwardens oversee the maintenance of all parish buildings, the car parks, All Saints' churchyard and the grounds at St Andrew's. The Buildings Committee, chaired by Dr Angus Wood, (previously the Hall Management Committee) organises and delivers both routine maintenance and new projects, once agreed by the PCC. This Committee also ensures compliance with statutory requirements for Health and Safety, including spot checks for Health and Safety issues and addressing issues brought to the Committee's attention. Two major projects have been completed during 2025, a refurbished kitchen at St Andrews Hall, and redecoration of the Foyer at All Saints, the latter led by Mr Duncan Argyle, who has continued to contribute many hours to various maintenance tasks throughout the year.

The Eco Team has continued to lead a team of volunteers in the strimming and raking of the meadow areas at St Andrew's and in the churchyard. Mr Sam McLeod has kept the Memorial Garden looking immaculate as ever, Mr Clive Stickland has retained good order across the churchyard and Mr Mark Strode has kept the grass at St Andrew's neat and tidy.

## ADMINISTRATION

All Saints' Church, Hordle is situated in Hordle Lane, Hordle, with the Daughter Church of St Andrew's, Tiptoe in Sway Road. The Parish is part of the Lyndhurst Deanery in the Diocese of Winchester within the Church of England. The correspondence address is All Saints' Memorial Hall, Hordle Lane, Hordle, Lymington, SO41 0FB.

Ex Officio PCC members who have served during 2024 are:-

Vicar	Rev'd Phil Mullins	
Associate Minister	Rev'd. Simon Hones	
Church Wardens	June Bailey Duncan Argyle Jane Stocker	until April 2025 from April 2025
Deanery Synod Representatives	Liz Wyatt June Bailey Tony Edmonds	until April 2025 from April 2025 Also Treasurer
Members serving on PCC in 2025	Chris Benson Helen Edmonds Clive Gammon Anne Mc Murtry Ruth Moody Jones Gill Morris Mary Moynagh Alastair Pickburn Mark Strode Angus Wood Liz Wyatt	PCC Secretary  from April 2025 Safeguarding Officer

**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH HORDLE AND ST ANDREW'S  
CHURCH TIPTOE**

**NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended 31 December 2025**

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS HORDLE AND ST ANDREWS TIPTOE								
NOTES TO THE FINANCIAL STATEMENTS								
For the year ended 31 December 2025								
STATEMENT OF FINANCIAL ACTIVITIES								
			Un- restricted Funds	Designate d Funds	Restrict- ed Funds	Endow- ment Funds	Total 2025	Total 2024
	Note		£	£	£	£	£	£
<b>Incoming resources</b>	<b>2</b>							
Incoming resources from generated funds			-	-	-	-	-	
Voluntary income	a		141,610	-	8,279	-	149,889	154,446
Activities for generating funds			-	-	-	-	-	
Investment income	b		1,458	30	1,022	-	2,510	4,102
Incoming resources from church activities	c		18,963	-	-	-	18,963	25,775
Other incoming resources	d		50	-	-	-	50	
<b>Total incoming resource</b>			<b>162,081</b>	<b>30</b>	<b>9,301</b>	<b>0</b>	<b>171,413</b>	<b>184,323</b>
<b>Resources used</b>	<b>3</b>							
Church activities	a		142,930	16,285	32,281	1,941	193,437	179,662
Fundraising trading cost of goods sold and other costs								
Governance costs	b		1,700	-	-	-	1,700	1,150
Other resources used			-	-	-	-	-	1
<b>Total expenditure</b>			<b>144,630</b>	<b>16,285</b>	<b>32,281</b>	<b>1,941</b>	<b>195,137</b>	<b>180,813</b>
<b>Net income/ (expenditure) resources before transfer</b>			<b>17,451</b>	<b>(16,255)</b>	<b>(22,979)</b>	<b>(1,941)</b>	<b>(23,724)</b>	<b>3,510</b>
<b>Transfers:</b>								
Gross transfers between funds - in			23,120	21,607	53,960	-	98,687	
Gross transfers between funds - out			(20,651)	(75,567)	(2,469)	-	(98,687)	
<b>Other recognised gains / losses</b>								
Gains/losses on investment assets	5		2,031	-	-	32	2,063	2,584
Gains on revaluation, fixed assets, charity's own use								
<b>Net movement in funds</b>			<b>21,950</b>	<b>(70,215)</b>	<b>28,512</b>	<b>(1,909)</b>	<b>(21,661)</b>	<b>6,093</b>
<b>Reconciliation of funds</b>								
Total funds brought forward at 1 Jan 2025	7		55,892	77,975	835,405	1,909	971,181	965,088
<b>FUND BALANCES AT 31 DECEMBER 2025</b>			<b>77,843</b>	<b>7,760</b>	<b>863,917</b>	<b>0</b>	<b>949,520</b>	<b>971,181</b>

**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH HORDLE AND ST ANDREW'S  
CHURCH TIPTOE**

<b>BALANCE SHEET at 31 DECEMBER 2025</b>						
			<b>2025</b>		<b>2024</b>	
		<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>						
	Tangible fixed assets	4		848,679		831,937
	Investments	5		-		39,319
<b>CURRENT ASSETS</b>						
	Debtors and prepayments	6	6,579		6,627	
	Short term deposits		57,561		75,534	
	Cash at bank and in hand		47,524		21,749	
			<u>111,664</u>		<u>103,910</u>	
<b>CURRENT LIABILITIES:</b>						
<b>AMOUNTS FALLING DUE WITHIN ONE YEAR</b>						
	Creditors, accruals and deferred income	6	(10,823)		(3,985)	
<b>NET CURRENT ASSETS</b>						
				<u>100,840</u>		<u>99,925</u>
<b>NET ASSETS</b>						
				<u><b>949,520</b></u>		<u><b>971,181</b></u>
<b>FUNDS</b>						
				<b>£</b>		<b>£</b>
	Unrestricted	7		77,843		55,050
	Designated	7		7,760		78,817
	Restricted	7		863,917		835,405
	Endowments	7		-		1,909
				<u><b>949,520</b></u>		<u><b>971,181</b></u>
Approved by the Parochial Church Council on _____ and signed on its behalf by _____						
Rev Phil Mullins (Chair )			Mrs Jane Stocker (Church Warden)			

The Notes on pages 12 - 23 form part of these Financial Statements.

# PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH HORDLE AND ST ANDREW'S CHURCH TIPTOE

## NOTES TO THE FINANCIAL STATEMENTS

### 1 ACCOUNTING POLICIES

The significant accounting policies and regulations applied in the preparation of these financial statements are set out below. These policies and regulations have been applied consistently to all years presented unless otherwise stated. The accounts have been prepared in sterling in accordance with the Statement of Recommended Accounting Practice: Accounting and Reporting by Charities SORP (FRS 102) 2nd edition issued October 2019, UK Accounting Standards and the Charities Act 2011.

#### Funds

Our money is held in funds of different types, classified as **income funds** or **endowment funds** (also called capital). Income funds are further classified as **Unrestricted** funds, which may be spent on any of the church's charitable purposes, or **Restricted** funds which once created, are subject to being spent on specified purposes. The PCC may create **Designated** funds at its discretion from the unrestricted funds, which they earmark for a specified purpose. They can alter or remove this designation at any time.

The rest of the **Unrestricted** funds form a single **General Fund**, which includes the Church's general reserves.

#### Incoming Resources

All incoming resources are included in the financial statements when the PCC is legally entitled to the income, the amount can be measured reliably, and it is probable that the income will be receivable. Church collections are recognised when received by or on behalf of the PCC.

Voluntary Income and Capital Sources. Planned giving receivable under Gift Aid is recognised only when received. Income tax recoverable on covenants or gift aid donations is recognised when the income is receivable. Grants and legacies to the PCC are recognised when there is evidence of entitlement, receipt is probable, and the amount due can be measured reliably. Funds raised by fetes, bazaars and similar events are accounted for before deducting related expenditure.

Other Ordinary Income. Rental income from the letting of church premises is recognised when the rental is due.

Income from Investments. Dividends and interest are accounted for when receivable.

Gains & Losses on investments. Realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments at 31 December.

#### Resources Used

All expenditure is accounted for on an accruals basis, and 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.

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

Activities relating directly to the activities of the Church. The Common Mission Fund share is accounted for when paid over.

#### Fixed Assets

Consecrated land and buildings and moveable church furnishings. Consecrated and beneficed property is excluded from the accounts by Section 10 (2)(a) and (c) of the Charities Act 2011. This exclusion includes All Saints Church Hordle and the parsonage house situated on Stopples Lane Hordle.

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 or benefice buildings and moveable church furnishings whether maintenance or improvement, is written off as expenditure in the accounts and separately disclosed.

Freehold Land & Buildings. It is a requirement of the Charities Act 2011 and the Church Accounting Regulations 2006 that the Financial Statements of the PCC should show as assets the historic cost or valuation of all freehold land and buildings which are vested in a diocesan body as custodian trustee for the Parish (for which the PCC is managing trustee). As fixed assets of the PCC that are held for continuing use in its work, these assets are included in the balance sheet and shown under the appropriate fund heading. In accordance with the PCC's policy of recognising all fixed assets at their historical costs, and to conform with accounting regulations and FRS102, the depreciated historic costs of all land and buildings were recognised in the balance sheet for the first time in the 2019 accounts, involving a prior period adjustment to the comparative figures as at 1st January 2018.

The land and buildings comprise of the following:

a) All Saints Memorial Hall is used on a daily basis with the church office and the Vicar's office on the ground floor. It is also used for weekly services both in the mornings and evenings on Sundays.

b) St Andrew's Church is used weekly for church services and is maintained in a good condition. The triangle of land upon which it is built is not consecrated and was originally gifted to the PCC and so has no historic cost. The original cost of constructing St Andrew's Church was £1,500 in 1904 and this has therefore been used as the corrected historical cost as at 1st January 2018. No accumulated depreciation has been treated as charged to date,

## PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH HORDLE AND ST ANDREW'S CHURCH TIPTOE

as the building is assessed as having a very long remaining useful economic life of over 50 years, and it is estimated that its residual value for depreciation purposes is considerably higher than when it was built. As such any depreciation charge would be immaterial to the financial statements, and therefore a policy of non-depreciation has been adopted.

c) St Andrew's Church Hall is maintained in good condition and used for church functions and private hire. The original cost of constructing the Hall was £82,000 with construction being completed in 1996. This has therefore been used as the corrected historical cost as at 1st January 2018. As with St Andrew's Church, no accumulated depreciation has been treated as charged to date, as the building is assessed as having a very long remaining useful economic life of over 50 years, and it is estimated that its residual value for depreciation purposes is higher than when it was built. As such any depreciation charge would be immaterial to the financial statements, and therefore a policy of non-depreciation has been adopted, which is consistent with the treatment of the Memorial Hall Hordle which has not been depreciated since it was capitalised at historic cost in 2005.

d) Church Cottage Tiptoe was built in 1972 on land gifted to the PCC and is maintained in good condition. It is a detached bungalow and is used as a residence by Rev Simon Hones, the Locally Supported Minister. The original cost of construction was £8,500. There has been £24,900 of capital additions to the property since construction, including a single room flat roof extension during the 1970s to the attached single garage, a Curate's cabin in the garden in 2015 and improvements internally including an additional en-suite bathroom in 2017. The corrected historic cost as at 1st January 2018 was therefore £33,400. As with the PCC's other buildings, no accumulated depreciation has been treated as charged to date, as the building as a whole is assessed as having a long remaining useful economic life of over 50 years, and it is estimated that its residual value for depreciation purposes is higher than when it was built. A policy of non-depreciation has therefore been adopted.

e) Woodcock Lane Car Park measures approximately 15m by 25m, with a single entrance to the road which is situated 100 metres from All Saints Church. The original land where the car park is situated was bought in 1946 for £50, and was the site of the original Hordle church hall. The PCC was required to retain this land for use as a carpark by Church visitors as a condition of planning permission to build the Memorial Hall in Hordle. Freehold land is not depreciated and so the figure of £50 has been included as its historic cost as at 1st January 2018.

Other fixtures, fittings and office equipment. Equipment used within the church premises is depreciated on a straight-line basis over 4 years. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired.

Investments. Investments that were held by the PCC have been liquidated during 2025 and the realised sale values are entered in the 2025 Accounts.

### 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 Central Board of Finance (CBF) or at the bank.

**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH HORDLE AND ST ANDREW'S CHURCH TIPTOE**

## NOTES TO THE FINANCIAL STATEMENTS

**For the year ended 31 December 2025**

2	<b>INCOMING RESOURCES</b>
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				General Funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
2(a)	<b>Voluntary Income</b>								
	Planned giving:								
		Gift Aid donations		74,069	-	6,615	-	80,684	98,604
		Tax recoverable		23,364	-	350	-	23,714	27,442
		No Tax		27,733	-	297	-	28,030	15,788
		Plate Collections		3,579	-	-	-	3,579	3,426
		Gift days (inc. tax recoverable)		5,306	-	-	-	5,306	3,176
		Donations, Appeals (inc. tax recoverable)		7,560	-	267	-	7,827	6,010
		Legacies		-	-	-	-	-	-
		Grants		-	-	750	-	750	-
				<b>141,610</b>	<b>0</b>	<b>8,279</b>	<b>0</b>	<b>149,889</b>	<b>154,446</b>
	<b>Activities for generating funds</b>								
2(b)	<b>Income from Investments</b>								
		Dividends		39	-	-	-	39	196
		Interest		1,418	30	1,022	-	2,471	3,906
				<b>1,458</b>	<b>30</b>	<b>1,022</b>	<b>0</b>	<b>2,510</b>	<b>4,102</b>
2(c)	<b>Income from Church Activities</b>								
		Church Hall hirings - Memorial Hall		9,827	-	-	-	9,827	10,550
		Church Cottage Letting		-	-	-	-	-	5,000
		Church Hall hirings - St .Andrews Hall		671	-	-	-	671	920
		Church Room hirings		-	-	-	-	-	105
		Church Pastoral & Social events		2,210	-	-	-	2,210	3,506
		Churchyard Maintenance All Saints		900	-	-	-	900	900
		Parish Magazine		2,688	-	-	-	2,688	831
		Fees		2,667	-	-	-	2,667	3,963
				<b>18,963</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,963</b>	<b>25,775</b>
2(d)	<b>Other Incoming Resources</b>								
		Sale of Surplus Fixed Assets		50	-	-	-	-	
				<b>50</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50</b>	
<b>TOTAL INCOMING RESOURCES</b>				<b>162,081</b>	<b>30</b>	<b>9,301</b>	<b>0</b>	<b>171,413</b>	<b>184,323</b>

**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH HORDLE AND ST ANDREW'S  
CHURCH TIPTOE**

NOTES TO THE FINANCIAL STATEMENTS									
For the year ended 31 December 2025									
<b>3</b>	<b>RESOURCES EXPENDED</b>								
				<b>General</b>	<b>Desig-</b>	<b>Rest-</b>	<b>Endow</b>		
				<b>Fund</b>	<b>nated</b>	<b>ri-cted</b>	<b>ment</b>	<b>Total</b>	<b>Total</b>
				<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2024</b>
				<b>£</b>	<b>£</b>	<b>£</b>		<b>£</b>	<b>£</b>
3(a)	<b>Church Activities</b>								
	Missionary and charitable giving			6,237	-	390	-	6,626	3,727
	School Gift			3,240	-	-	-	3,240	3,240
	<b>Ministry:</b>							-	
	Common Mission Fund			84,384	-	-	-	84,384	74,196
	Deanery Contribution			169	-	-	-	169	148
	Vicar's Expenses			459	320	-	-	779	1,011
	Other Clergy Expenses			1,307	-	-	-	1,307	1,198
	Young People's & Family Work			(7)	-	1,295	-	1,288	4,127
	Outreach			1,452	-	-	-	1,452	4,014
	Church Cottage			2,584	-	-	-	2,584	7,434
	Upkeep of Services etc .			2,602	-	-	-	2,602	4,204
	Parish Magazine			2,536	-	-	-	2,536	3,260
	Staff Salaries			9,672	-	30,095	-	39,767	33,236
	Church running expenses - premises			11,763	-	-	-	11,763	11,441
	Church maintenance			1,355	915	-	1,941	4,211	3,062
	Upkeep of Churchyard - All Saints.			4,085	-	-	-	4,085	3,240
	Church grounds - St Andrew's			609	-	-	-	609	660
	Running costs - Memorial Hall			8,402	-	-	-	8,402	7,261
	Running costs - St Andrews Hall			(11,517)	15,050	-	-	3,533	5,150
	Administrative Costs			6,497	-	438	-	6,935	7,911
	Bell Tower Expenditure			-	-	63	-	63	
	Depreciation			7,102	-	-	-	7,102	1,141
				<b>142,930</b>	<b>16,285</b>	<b>32,281</b>	<b>1,941</b>	<b>193,437</b>	<b>179,663</b>
3(b)	<b>Governance Costs</b>			1,700	-	-	-	1,700	1,150
				<b>1,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,700</b>	<b>1,150</b>
3(c)	<b>Major Repairs</b>			-	-	-	-	-	-
				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
3(d)	<b>Other resources used</b>			-	-	-	-	-	-
				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL RESOURCES EXPENDED</b>			<b>144,630</b>	<b>16,285</b>	<b>32,281</b>	<b>1,941</b>	<b>195,137</b>	<b>180,813</b>



# PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH HORDLE AND ST ANDREW'S CHURCH TIPTOE

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS HORDLE AND ST ANDREWS TIPTOE										
NOTES TO THE FINANCIAL STATEMENTS										
For the year ended 31 December 2025										
<b>4 Fixed Assets</b>										
	Memorial									Total
	Hall-	Memorial	Church	St	St	St	Woodcock	Church	Church	
	Buildings &	Hall	Equipment	Andrew's	Andrew's	Andrew's	Lane	Cottage	Cottage	
	Original	Equipment		Church	Church	Ch Hall	Car	Tiptoe	Equipment	
	Equipment				Hall	Equip't	Park			
<b>Cost</b>										
At 1 January 2025	723,478	34,437	18,504	1,500	82,000	0	50	33,400	3,450	896,819
Additions in year			2,999			20,844				23,843
At 31 December 2025	723,478	34,437	21,503	1,500	82,000	20,844	50	33,400	3,450	920,663
<b>Less Depreciation</b>										
At 1 January 2025	11,929	31,003	18,502			0			3,448	64,882
Depreciation in year			1,890			5,211				7,101
At 31 December 2025	11,929	31,003	20,392	0	0	5,211	0	0	3,448	71,983
<b>Net book value at 31.12.25</b>	<b>711,549</b>	<b>3,434</b>	<b>1,111</b>	<b>1,500</b>	<b>82,000</b>	<b>15,633</b>	<b>50</b>	<b>33,400</b>	<b>2</b>	<b>848,679</b>
Net book value at 31.12.24	711,549	3,434	2	1,500	82,000	0	50	33,400	2	831,937

## Notes:

1. Phase 1 of the AV upgrade at All Saints Hordle is shown under the Memorial Hall. The depreciation for the 2<sup>nd</sup> yr is shown at £1,141. There are two further years of depreciation remaining on this asset.
2. A 'Sit On' Mower was procured for £2,999 to support maintenance of Vicarage grounds. It has been allocated to Church Equipment as a Tangible Asset owned by the PCC. The 1<sup>st</sup> year depreciation has been included at £749, which when added to the 2<sup>nd</sup> year depreciation of £1,141 on the AV fit at All Saints, brings the in-year depreciation for 2025 to £1,890 for (All Saints) Church Equipment.
3. Extensive work has been invested in the Church Hall at St Andrews Tiptoe.
  - a. Deploying a combination of St Andrews Legacy funding, and general Parish Reserves, a new 'Combi' Gas Boiler was installed in June ahead of the complete Kitchen Refit later in the Summer. The Restricted legacy funding was transferred into the General Fund to enable capitalising the new tangible asset, and this transfer can be seen in Section 7 of these Notes addressing Funds, as well as the Transfers element of the SOFA.
  - b. The £14,988.38 for the Kitchen refit for St Andrews was paid from the Designated Vision '24 Fund, but will also be capitalised and depreciated through the General Fund.

# PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH HORDLE AND ST ANDREW'S CHURCH TIPTOE

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS HORDLE AND ST ANDREWS TIPTOE						
NOTES TO THE FINANCIAL STATEMENTS						
For the year ended 31 December 2025						
<b>5 INVESTMENTS</b>						
<b>Barclays 25p Ordinary Shares</b>						
Market Value of the 1020 Shares on sale in '25						3,389
<b>Lloyds 25p Ordinary Shares</b>						
A gift of shares was made to the PCC in 2008 on the understanding that the income would be used to help maintain the All Saints' Churchyard in the first instance.						
Market Value of the 615 shares on sale in '25						414
<b>BP 25p Ordinary Shares</b>						
A gift of 400 shares was made to the PCC in 2009 on the understanding that the income would be used to help maintain the All Saints' Churchyard in the first instance.						
Market Value of the shares on sale in '25						1,527
<b>CBF Church of England Investment Fund - Accumulation Shares</b>						
In September October and November 2022 , equal amounts of £10,000 were invested in shares , total £30,000. These were sold in February 2025.						36,052
Value of Investments in the Balance Sheet (2024 £39,319)						<b>41,382</b>
<b>5 INVESTMENTS (Contd)</b>		<b>General Funds</b>	<b>Designated Funds</b>	<b>Endowment Funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
<b>a) Barclays 25p Ordinary Shares</b>						
Valuation at 1 Jan '25		2,714			2,714	1,568
Realised Gain/ (Loss) on sale		675			675	1,146
Valuation at 31 Dec '25		3,389	0	0	3,389	2,714
<b>b) Lloyds Banking Group 25p Ordinary Shares</b>						
Valuation at 1 Jan '25				337	337	293
Realised Gain/ (Loss) on sale				77	77	44
Valuation at 31 Dec '25		0	0	414	414	337
<b>c) BP 25p Ordinary Shares</b>						
Valuation at 1 Jan '25				1,572	1,572	1,864
Realised Gain/ (Loss) on sale				(45)	(45)	(292)
Valuation at 31 Dec '25		0	0	1,527	1,527	1,572
<b>d) CBF CofE Investment Fund Accumulation Shares</b>						
Valuation at 1 Jan '25		34,696			34,696	33,010
Realised Gain/ (Loss) on sale		1,356			1,356	1,686
Sale Price 2 Feb '25		36,052	0	0	36,052	34,696
<b>Total Sale Valuation 2025</b>		<b>39,441</b>	<b>0</b>	<b>1,941</b>	<b>41,382</b>	<b>39,319</b>
<b>Summary of Realised Gains/(Losses) on Sale</b>		<b>2,031</b>	<b>0</b>	<b>32</b>	<b>2,063</b>	<b>2,584</b>

Notes relating to Investments:

In 2024 all the listed Gains/(Losses) were unrealised. As the various holdings were liquidated through 2025, the proceeds of sale constituted the Realisation of these Gains/(Losses)

**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH HORDLE AND ST ANDREW'S  
CHURCH TIPTOE**

<b>NOTES TO THE FINANCIAL STATEMENTS</b>			
<b>For the year ended 31 December 2025</b>			
<b>6 CURRENT ASSETS</b>			
<b>(a) Debtors</b>			
	<b>2025</b>		<b>2024</b>
	<b>£</b>		<b>£</b>
Tax recoverable	6,351		6,111
Other debtors	228		516
Total	<b>6,579</b>		<b>6,627</b>
<b>(b) Liabilities</b>			
Amounts falling due within one year			
	<b>2025</b>		<b>2024</b>
	<b>£</b>		<b>£</b>
Accruals for Youth & Children's work	476		0
Other creditors	10,347		3,985
Total	<b>10,823</b>		<b>3,985</b>

# PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH HORDLE AND ST ANDREW'S CHURCH TIPTOE

## Notes to the Financial Statements

For the year ended 31 December 2025

### 7 FUNDS

The balance on individual Funds at the beginning and end of the year, and movements thereon were:

	Opening Balances 1 Jan 2025 £	Income 2025 £	Expenses 2025 £	Transfers In 2025 £	Transfers Out 2025 £	Realised Gains 2025 £	Closing Balances 31 Dec 2025 £
<b><u>Unrestricted &amp; Designated Funds</u></b>							
Accumulated Surplus	55,892	162,081	144,630	2,469	-	2,031	77,843
Vision'24	-	-	15,050	19,699	-	-	4,649
Memorial Fund	1,926	30	-	-	-	-	1,956
Church Cottage	18,743	-	-	-	(18,743)	-	(0)
Memorial Hall Eqpt	915	-	915	-	-	-	(0)
Parish Pastoral Fund	1,475	-	-	-	(1,475)	-	(0)
Vicar's Discretionary Fund	-	-	320	1,475	-	-	1,155
Parish Event Bursary Fund	655	-	-	-	(655)	-	-
Parish Weekend Support Fund	301	-	-	-	(301)	-	0
Youth & Children's Mission	53,960	-	-	-	(53,960)	-	0
<b>Total Unrestricted and Designated Funds</b>	<b>133,867</b>	<b>162,111</b>	<b>160,915</b>	<b>23,643</b>	<b>(75,134)</b>	<b>2,031</b>	<b>85,603</b>
<b><u>Restricted Funds</u></b>							
Youth & Children's Outreach	-	1,083	31,796	53,960	-	-	23,248
Youth & Children's Sustainment	-	7,267	(49)	-	-	-	7,316
Youth & Children Equipment	-	750	32	-	-	-	718
Heating Solutions Fund	-	100	-	-	-	-	100
Legacies - All Saints	-	-	-	-	-	-	-
Legacies - St Andrews	2,471	-	-	-	(2,469)	-	2
Choral Work at All Saints	639	-	-	-	-	-	639
All Saintrs Sanctuary Funds	2,240	-	438	-	-	-	1,802
All Saints Bell Tower	1,556	101	63	-	-	-	1,594
Memorial Hall	711,549	-	-	-	-	-	711,549
Land & Buildings	116,950	-	-	-	-	-	116,950
<b>Total Restricted Funds</b>	<b>835,405</b>	<b>9,301</b>	<b>32,281</b>	<b>53,960</b>	<b>(2,469)</b>	<b>0</b>	<b>863,917</b>
<b><u>Endowment Funds</u></b>							
All Saints Church	1,909	-	1,941	-	-	32	0
<b>Total Endowment Funds</b>	<b>1,909</b>	<b>0</b>	<b>1,941</b>	<b>0</b>	<b>0</b>	<b>32</b>	<b>0</b>
<b>TOTAL ALL FUNDS</b>	<b>971,181</b>	<b>171,413</b>	<b>195,137</b>	<b>77,603</b>	<b>(77,603)</b>	<b>2,063</b>	<b>949,520</b>

# PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH HORDLE AND ST ANDREW'S CHURCH TIPTOE

## Conditions governing the use of each Fund Unrestricted and Designated Funds

- |                                      |   |
|--------------------------------------|---|
| • Accumulated Surplus                | Funds where no conditions have been imposed by the donors or introduced by the PCC.   |
| • Memorial Fund                      | The Fund was established in October 1995 from various legacies left to the Parish. The Fund is designated by the PCC to provide for funding specific projects authorised by them and not items of normal current expenditure.   |
| • Vision '24                         | This fund has been designated by the PCC to enabling Tangible Assets to be bought so that the Vision '24 objectives might be achieved. The fund has been resourced through re-prioritising existing resources.  |
| • Church Cottage Tiptoe              | The balance of this fund has been transferred to the Vision '24 Designated Fund, and the Church Cottage Fund is now closed.   |
| • Memorial Hall Equipment (MHEF)     | The Memorial Hall Equipment Fund served its purpose in 2024, so the PCC agreed to transfer the remaining resources to the Vision '24, and to close the MHEF   |
| • Vicar's Discretionary Fund         | This is a modest sum that is available for deployment solely at the Vicar's discretion for pastoral needs. This fund has subsumed the objectives of the Parish Pastoral Fund which has now been closed.   |
| • Parish Event Bursary Fund (PEV)    | The PCC has determined that this fund is not needed, and the resources have been re-prioritised to the Vision'24 Fund   |
| • Parish Weekend Support Fund (WKND) | This fund was designated to help parishioners who might otherwise struggle to attend the 2024 Parish Weekend to be helped to do so. In the event, one grant was made, so the remainder will be reappportioned by the PCC for support projects that have arisen from the 2024 Vision Work. The WKND Fund has been closed |
| • Youth & Children Mission (YCM)     | It was recognised that the funds that were given in response to the call for Youth & Children's work should be Restricted rather than Designated, so the opening balance at 1 Jan 2025 of the YCM Fund was transferred to the new Restricted Youth & Children's Outreach (YCO) Fund. The YCM Fund was closed            |

## Restricted Funds

- |  |  |
|--|--|
| • Youth & Children's Outreach (YCO)    | The YCO Fund was established to hold the Youth & Children's funds donated to support the employment and programme running costs of a Youth & Children's Worker. These funds are accessible when there is a paid worker in post.  |
| • Youth & Children's Sustainment (YCS) | The YCS Fund has been established to hold specific funds for Youth & Children's work whether there is a paid Youth & Children's worker in post or not.   |
| • Youth & Children's Equipment (YCE)   | The YCE fund was established to hold Grant Funding provided by the local authority to funs equipment specific to the Youth & Children's work within the Parish   |
| • Choral Work at All Saints'           | The Fund was established in 2008 on receipt of a legacy to be spent on Choral Work at All Saints. Appropriate donations have been added and costs met from the Fund since. It has been agreed with the Donor's family that the scope of the fund should include maintenance of the Pipe Organ at All Saints Church |
| • All Saints' Sanctuary Guild Funds    | These Funds have been administered by Guild members previously. The PCC agreed to transfer the Funds to the general use of the Parish with certain safe guards.  |
| • All Saints' Bell Tower               | The Fund was administered by the ringers but is now with the Treasurer to assure continuity. The main source of income is from donations and visitors to the Tower. From time to time the Fund is used to enhance the provision of hand bells.   |

## PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH HORDLE AND ST ANDREW'S CHURCH TIPTOE

- **Church Heating Solutions (Heat)**      The Church Heating Solutions fund was established in response to a visit from the DAC when gas boiler replacement processes were discussed
- Memorial Hall      The Fund was established in 1999 for the expressed purpose of building a new church hall which was completed in 2005. The cost of which (including original equipment) has been shown as fixed assets in the Balance Sheet.
- Legacies All Saints      The remaining balance was used to fund part of the cost of necessary guttering repair.
- Legacies St Andrew's      The remaining resource in this fund contributed to replacing the old gas boiler in the St Andrews Hall with the more efficient Combi Boiler.
- Land and Buildings      The Fund was established as part of the prior period correction to include the historic costs of the land and buildings previously not included in the financial statements as at 1<sup>st</sup> January 2018. No active transactions are planned for this fund.

### Endowment Fund

- All Saints' Church      The Endowment Fund created in 2014 has been generating a few tens of pounds each month, so it has been agreed with the family of the original donor to liquidate the shares that constitute the fund in 2025. The resulting money has been allocated to priority work around the entrance of All Saints Church, and the Fund has now been closed..

The PCC has taken the opportunity to rationalise many of the funds within the Parish Finances in 2025, especially the Designated Funds. In summary:

The Accumulated Surplus in the General Fund appears higher than might be expected. This is a consequence of investing some £23,843 to replace the Vicarage Ride on Lawn Mower, the Gas Boiler at St Andrews Hall and the Kitchen refit in that same hall. The Capitalisation of these, and the AV asset in 2024 assets returns £20,178 to the General Fund as these investments are depreciated over the next three years.

The Vision '24 fund has absorbed a number of other smaller Designated Funds as the PCC determined that the purpose for which designation was applied had now passed.

£53,960 was transferred from the Designated YCM Fund to a new Restricted YCO Fund with effect from 1 Jan 25, correcting a governance error from previous years. As part of that work, it was recognised that two further funds were needed to assure continuity of the Youth & Children's ministry once Anya, the Youth & Children's worker, left. YCS provides the funding for activities and resources for the momentum established through Anya's ministry to be sustained, and the YCE fund protects the Grant funding from the local authority specifically for equipment for the youth to use.

A meeting was held with the DAC to discuss the process we would need to follow to replace the gas boiler at All Saints Church when it is deemed beyond economic repair after a failure. Notwithstanding the C of E policy of Net Zero carbon by 2030, the clear guidance from the DAC was that for this specific building, we should expect to adopt a hybrid approach, blending gas for background heating, electrical solutions for other parts of the church, and some under pew heating for small congregations. Such an approach could be adopted progressively, and specific resource could be accumulated steadily in a Restricted Fund to mitigate spikes in financial demands on the parish finances. Accordingly, the Church Heating Solutions fund has been created to support the hybrid approach to All Saints, and if needed, provide a comparative support to St Andrews at Tiptoe, as the PCC determines.

**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH HORDLE AND ST ANDREW'S  
CHURCH TIPTOE**

<b>NOTES TO THE FINANCIAL STATEMENT</b>					
<b>For the year ended 31 December 2025</b>					
<b>8 ANALYSIS OF NET ASSETS BY FUNDS</b>					
	<b>General Funds</b>	<b>Designated Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Tangible Fixed Assets:</b>					
Memorial Hall Hordle	-	-	711,549	-	711,549
<b>Land and Buildings Fund:-</b>					-
St Andrew's Church	-	-	1,500	-	1,500
St Andrew's Church Hall	-	-	82,000	-	82,000
Woodcock Lane Carpark	-	-	50	-	50
Church Cottage Tiptoe	-	-	33,400	-	33,400
Other tangible fixed assets	20,178	2	-	-	20,180
	<b>20,178</b>	<b>2</b>	<b>828,499</b>	<b>0</b>	<b>848,679</b>
Investments	-	-	-	-	-
Current Assets	61,435	7,758	35,892	0	105,085
Debtors: Accounts Receivable	6,579	-	-	-	6,579
Liabilities falling due in one year	(10,347)	-	(476)	-	(10,823)
	<b>57,667</b>	<b>7,758</b>	<b>35,416</b>	<b>0</b>	<b>100,841</b>
<b>TOTAL</b>	<b>77,845</b>	<b>7,760</b>	<b>863,915</b>	<b>0</b>	<b>949,520</b>

9. The policy of depreciating tangible assets over 4 years has meant that  $\frac{3}{4}$  of the capital investment made this year has been retained as new asset value on our Balance Sheet. When looking at the Net Assets for the Parish in Section 8, the Net value of the General Fund is £77,843, but that reflects the additional £20,178 that will be depreciated over the years ahead. The Parish's Current Assets (money) sit at £57,667 as of 31 Dec 2025.

10. Trustees: Expenses and Related Party Transactions

- a) None of the Trustees have been paid any remuneration or received any other benefits from an employment with the PCC. (2024: none)
- b) One of the Trustees has claimed expenses in carrying out the duties of the PCC. The total amount of expenses reimbursed to Trustees was £495 in the year ending 31<sup>st</sup> December 2025 (2024: £1,568) being for travel, resources and materials.
- c) During the year MCS Property Care was paid £1,584, for gardening services, and some grounds maintenance at St Andrews Tiptoe, and £125 for leaf clearing at All Saints for Remembrance Weekend, making a total of £1,709 (2024 total: £1,008). MCS Property Care is owned and operated by Mark Strode, a current trustee of the PCC. No amounts were unpaid at the year end or were written off during the year (2024: nil).
- d) Thank you gifts were made to a number of individuals for substantial volunteer effort during the year. Included amongst these were modest seasonal hampers (£25 cost) to Mrs June Bailey and Mrs Helen Edmonds as part of the Memorial Hall cleaning team.

**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH HORDLE AND ST ANDREW'S  
CHURCH TIPTOE**

11. Staff costs

The cost of employing staff during the year was

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and Salaries	<u>39,767</u>	<u>33,236</u>

The average number of employees throughout the year was 2 (2024:2). No employee received a salary in excess of £60,000 during the year.

12. Costs of Independent Examination and other Financial Services

During the year the following amounts were payable to the Independent Examiner in respect of costs of their respective external scrutiny.

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
	1,100	1,050
Total	<u>1,100</u>	<u>1,050</u>

13. Post Balance sheet events

There are no non-adjusting Post Balance Sheet events to report.

14. Going Concern

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



**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH HORDLE AND ST ANDREW'S  
CHURCH TIPTOE**

**APPENDIX A - INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF THE  
PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH HORDLE AND ST ANDREW'S  
CHURCH TIPTOE**

I report to the members of the Parochial Church Council on my examination of the accounts of the Parochial Church Council of All Saints Church Hordle and St Andrews Church Tiptoe ("the PCC") for the year ended 31 December 2024 which are set out on pages 11 to 22.

**Responsibilities and basis of report**

The members of the PCC are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act") and the Charities (Accounts and Reports) Regulations 2008 ("the 2008 Regulations").

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

**Independent examiner's statement**

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

1. the accounting records were not kept in respect of the PCC as required by section 130 of the 2011 Act; or
2. the accounts did not accord with the accounting records; or
3. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the 2008 Regulations other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

.....

Mr Douglas Forsyth FCA  
Roydon Cottage, Sandy Down, Boldre, Lymington, S041 8PL

..... 2026