

ANNUAL REPORT and FINANCIAL STATEMENTS
of the
PAROCHIAL CHURCH COUNCIL of the ECCLESIASTICAL PARISH of
ST MARK'S HIGHCLIFFE DIOCESE OF WINCHESTER

For the Year ended 31st December 2025

Vicar: In Vacancy

Independent Examiner: Sue Wintle MFAAT

Solicitors: Aldridge Brownlee Solicitors LLP, Highcliffe

Bankers:

HSBC Bank plc, Christchurch

Charity Number 1150249

APCM Report 2025

Aims and Purpose

St Mark's Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent, (in Vacancy since 31st March 2024), in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of the Church, the two churchyards, St Mark's Hall and Library. A Parish Office is situated within the complex.

Objectives and Activities

St Mark's Church is here to serve God, each other and the community. Our Christian faith is at the heart of our mission in Highcliffe. We are a friendly, varied and supportive group of people who meet to worship and minister together and to share our love of God in our community.

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community at St Mark's Highcliffe. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can be relevant and accessible to people within our parish. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, we try to enable people to live out their faith as part of our parish community through:

- worship and prayer, hearing the Gospel and developing their knowledge and trust in Jesus
- provision of pastoral care for people living in the parish,
- mission and outreach work.

To facilitate this work, it is important that we maintain the fabric of the Church of St Mark's and the Church Hall and Library.

Mission Planning

Since our last APCM, we continued to focus on responding to the Archdeacon's review : PCC identified the following areas Welcome, Fellowship, and Pastoral, as our initial focus.

During the year our work on improving our Welcome has included supporting the sidespeople, encouraging PCC members to wear our lanyards and intentionally take opportunities to speak to members of the congregation.

Fellowship. We hope to always share the good news of Jesus Christ, in all our activities and events.

During the Food Festival alongside members of the Methodist Church we offered refreshments, time to talk and offered prayer and time of quiet for those who asked.

Our weekly Friday coffee morning is well attended and enjoyed each week by a growing number of people both from within our church family and the wider community.

Fellowship lunch follows our midweek Holy Communion service, from Advent to Lent and is a soup lunch with cake.

We are hoping to develop a regular pattern of social events, to develop fellowship between congregations. We have continued to add new social events to our pattern: Harvest Quiz with Supper, Swing Unlimited concerts, , Sing-alongs, Christmas craft fayre that includes a focus on Giving. We need a keen social committee leader and volunteers to implement the many good ideas.

Pastoral work is developing with the work of a dedicated team. During the year the team have spent time ensuring safeguarding practices are consistent in all our activities.

Worship Planning

We believe that we meet God in worship and offer ourselves for God's mission in this world. We know that we are unified in Christ, united through the Eucharist and our various styles of worship. In our worship planning, we hope to take all of this into account, while at the same time not diluting the breadth and depth of our worship, offering, and teaching in Christ.

We meet regularly to plan the worship across all services, our regular services as well as feast days and special services such as our "Loved Ones Remembered" All Souls service.

During the year, although in vacancy , our services continued as normal with the support of, Revd Canon Terry Pinner, Reverends Jo Criscenti , Anne and Andrew Jablonski, Angie Gammon, Chris Steed and Rosie Ward. Colin Chatten our LLM continues to lead Taizé services and Maureen stringer our LLW, Diana Faunce, and Mike Goodman continue to lead B@9 services.

At the October count the average weekly attendance at our services, was calculated as 114 adults and 8 children, but this number significantly increases at festivals. Our worshipping community figure is 113, currently weekly overall attendance at all services remains between 130 -150 adults and children.

As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. In 2025 we held 6 Baptisms, 1 Wedding and 26 funerals and burial of ashes supported by our vergers.

Revd Ruth Crossland and Revd Canon Helen Griffiss, supported us by taking Baptism, Wedding and Funeral services. We are thankful for everything they are doing to support us ensuring that our services take place. With their support numbers attending all our regular

services have grown. We look forward to these seeds of growth continuing to grow as we welcome our new Vicar Revd Ian Whitham in February 2026.

Prayer

Intercessions: we have 7 people who lead the intercessions at 10am on Sundays. We are blessed with intercessors offering different prayer styles from the traditional liturgical prayers to the more contemporary informal prayer. This year, while praying for our own needs, we have been prayerful for the conflicts in our world and environmental issues.

Prayer List and Prayer Book: The prayer list is updated each month with the names of those of our Church family who are unwell and those who have recently been bereaved. These people and their families are prayed for at each service. A Prayer Book is open on the altar for people to add names of those who need prayer - extended family, friends, others known to us - in this way we pray for needs beyond our parish.

Prayer requests: these come to us in various ways – personally, via email, the website and sometimes through the Parish office. If these are urgent we may send a prayer chain email and they are added to our Prayer List if they are part of St Mark's or put in our Prayer Book.

Informal Prayer Group: we meet weekly on a Tuesday evening in the Church from 7.00 – 8.00pm. We are a group of 10 people if everyone is there and enjoy a time of prayer, discussion and fellowship. During Advent we changed the format and hoped others would join us – a few did.

Prayer Chain email: So that we can respond quickly to any prayer needs a prayer email is circulated to members of the prayer group, intercessors, CWs – this has happened a number of times this year as we've been asked to pray for specific situations.

Prayer time during Breakfast@9 worship: in addition to the opening prayer, Lord's Prayer and shared blessing, each week there is a time for extemporary prayer and a number of people share their prayer requests and lead us in prayer.

Prayer at 9am on a Friday: We started meeting on Fridays at 9am in June 2022 to pray specifically for the work of St Mark's. We begin with some verses from a Psalm and move into a time of silent prayer; this has become a very precious 30 mins. We finish with either the Grace or our Mission Prayer:

God of Mission,
who alone brings growth to your Church,
send your Holy Spirit to give vision to our planning,
wisdom to our actions and power to our witness.
Help our church to grow in numbers,
in spiritual commitment to you,

and in service to our local community.

Through Jesus Christ our Lord,

Amen

Maureen Stringer

Pastoral Care

The Pastoral Care team consists of 9 people and we've met 4 times during the year: February, May, September and December.

We have a standing Agenda which covers all aspects of our ministry: Care Homes, Home Communion, One to one contact – telephone calls, emails, friendship visits, cards - bereavement follow up and Safeguarding.

Team members take responsibility for various aspects: Sally - Care Home Services, Francis - Home Communion, Maureen – Pastoral Care overview and bereavement support, Susan – Safeguarding, while we are all engaged in the one to one ministries.

Sally with Julie and Peter lead a service each month in both Silverways and Highcliffe Nursing Home; these are much appreciated by the residents. Recently three other people have joined this team.

Home Communion has been taken to 10+ people, some regularly and others as requested during the year. We were able to be with three of these during the last few weeks of their lives.

Bereavement support has been offered to the families of those who have died: a card, chat or something more regular.

The Friday Morning Coffee and Warm Space/Fellowship Lunches provide informal Pastoral care and an outreach opportunity.

We are blessed in having people who continue regular Friendship Visits to 8 or so members of the Church who are no longer able to attend services.

We take Safeguarding seriously and are particularly conscious of confidentiality. Susan ensures we have all done the relevant Safeguarding training.

We remind ourselves of the words of St Teresa of Avila:

Christ has no body now but yours (ours),

No hands, no feet on earth but yours (ours),

(Ours) Yours are the eyes with which he looks

compassion on this world.

Christ has no body now on earth but yours (ours).

and pray for the love and grace to be that to one another.

Maureen Stringer, Pastoral Care Coordinator

Home Group Bible Study

Every other Monday morning a group from the various St Mark's congregations, meet to explore God's Word together. The group begin with a cup of coffee or tea giving time for a welcome catch up, then the study begins with a prayer and the reading of the designated passage for that session. This year the group has looked at the Gospel of John, the Book of Esther and also St Mark's Gospel.

Turns are taken to host or lead the group, with no pressure applied to do either. Some use commentaries and others use information gleaned from the internet. There is always lively discussion and new things are learnt or clarified. No particular translation of the Bible is specified, so members bring any translation of their choice.

This year we said goodbye to two members but greeted three new people. The total number in the group is eleven, but rarely are all eleven able to attend, so usually there are eight at each meeting.

The Christian fellowship and witness enjoyed in the Home Group Bible Study around God's Word is something special and to be treasured.

Alison Hedger

Choir and Music

2025 has been another interregnum year in which I have been privileged to put forward suggestions for the hymns to be used each Sunday. Some new sacred songs have been introduced but never at the expense of the well-loved traditional favourites. Hopefully everyone has liked this mix of old and new. All have been chosen with the weekly Biblical readings and church calendar in mind.

The congregation are now thoroughly used to the three different mass settings we use at St Mark's and it is good to have this variety. The keyboard has again done great service, with the organ sounds being used for voluntaries and when it is felt this option enhances the hymns. The excellent piano sounds are used when suitable for certain hymns and for the accompaniment to the weekly anthems and motets. The renovated church organ is used at weddings and funerals played by visiting organists. Quentin Stokes has also played the organ for special services whenever possible. This year also saw a few requests for the use of the piano at funerals at which I have been pleased to play.

The Breakfast@9 services held in the church hall, enjoy a different genre of music as suits their services and families, and included are live musical instruments with the piano, along

with recordings of songs. How fortunate we are at St Mark's to have the option to worship with two very different styles of music.

The church choir currently has twelve members, but for whatever reason (illness, operations, holidays, family commitments etc) it is only sometimes we have a full complement of singers: but when we do the resulting sound and musicality, coupled with the sensitive delivery of the words, is a delight. However juggling the attendances and music for Anthems and Motets has been a challenge - remembering that the music needs rehearsing and in many cases to be learnt, and this often proves problematic, but never insolvable!

The choir remain fully committed and willing to revisit old favourites and to learn new pieces. As the composer of some of the new items written especially for our choir, it has been wonderful to hear these pieces sung so beautifully. A hearty thank you to the choir for all they contribute to the life and worship at St Mark's, and for their commitment and enthusiasm. As the ages of our singers increases (two are over 90 yrs) it is sobering to realise that without some new "younger" singers, our choir will out of necessity dwindle as time goes on, and that is a very sad thought indeed. But meanwhile we press on in the service of God.

Alison Hedger

Mission and outreach/evangelism

Ladies' group

We are pleased to report that Ladies' Group is still being well-supported and the number of paid-up members has risen slightly to 26 this year. The committee has remained the same and for this I must say a big thank you, as the team works well together and can be relied upon to keep the group running smoothly. We have 11 meetings each year. We don't meet in the holiday month of August. Our meetings are held in the Church Library at 2pm on the first Thursday in each Month.

We like to think that Ladies' Group is part of the outreach policy of St Mark's and while we do have church members, there are quite a few members who do not attend services in Church but who do support Ladies' Group activities. The group is friendly and welcoming and meetings are run on a very relaxed basis concentrating on supplying varied interesting talks, activities and the interaction between members. Members who live alone feel they can come and listen to something new with talks delivered by outside, interesting competent speakers and afterwards share in conversation over a cup of tea/coffee and biscuits before returning home in the daylight ever since we changed from evening to 2pm afternoon meetings after the Covid lock-down.

In the past year we have enjoyed talks about the Evolution and Cultural Development of Mankind, we have explored Highciffe Castle grounds, have listened to talks about the

history and nefarious goings on in the New Forest and welcomed back Richard Hutley to tell us about Big Foot. There has been a noisy Beetle Drive! and a Christmas party when the Hordle handbell ringers entertained us for a second time before joining us for a superb buffet. This is just a sample of our programme which changes annually. And we will always welcome new members.

Tricia Sheppard (Leader)

Warm Spaces our soup and roll lunches in January and February became a good time for fellowship so from December 25 we renamed them Fellowship Lunches and we've had a good response with 24 one lunch time!

The Friday Morning Coffee group continues to offer support to those who have been bereaved and those on their own - this is a great ministry.

Children and families, school

Highcliffe St Mark Primary School

- Mike Goodman's Open the book team have taken weekly assemblies for the Infant dept at Highcliffe St Mark Primary school. They are very well received by children and staff.

Some members of the team attended an away day and learnt about different ways of storytelling. The team have incorporated some of the new ways in their assemblies.

The team dress in character and have an increasing set of props while relating well known bible stories from both the old and new testaments. The church's contribution to mission was recognised by being featured in the Winchester diocese newsletter in May.

- Alison Hedger goes into school weekly to run singing practice for KS1 children. The children very much enjoy these practices and sing lustily.

School Services

- Children from Highcliffe St Mark Primary school, with their parents and carers, have been welcomed into the church six times during 2025. For Christingle, Easter, the class of '25 year 6 Leavers service, Harvest, the Welcome for Foundation Stage Services, and the Year 1 Nativity performance. On each occasion the church building was filled to bursting point and the singing nearly raised the roof.

- In addition, St Mark's church had raised enough money in 2024 to fund half the cost of a copy of 'The Lion Graphic Bible' for each of the nearly 100 2025 year 6 school leavers in.

- Each Foundation Stage child was given a Christmas booklet produced by the Bible Society from St Mark's church.

- Highcliffe St Mark Primary school also provided some art work crosses which we used to decorate the church for Easter.

Fledglings – the new preschool day care setting at Highcliffe St Mark Primary School

- Diana visited Fledglings in December and took a session of song, dance and story telling about the Christmas story. It was enjoyed by all the children and further visits will be planned, with the possibility of the children being brought to church next Summer.

Church services

- Breakfast@9 has continued every Sunday in the hall. St Mark's has welcomed families and adults into its fellowship through this informal service during 2025. Breakfast@9 provides warm, informal, all age worship, along with good coffee!
- The Crib service which was held on the Sunday afternoon before Christmas was very well attended and very much enjoyed. Sarah Richardson led the worship, while others served mulled wine, mince pies, juice and sweets. Everyone left the church with smiling faces! One family has since then returned to St Mark's again and joined our B@9 service.
- The Remembrance Day service was well attended and enjoyed especially by the uniformed groups. Children from Highcliffe St Mark Primary school were involved, writing payers and then leading the prayers during the worship.

Easter Workshop

This craft workshop with refreshments, held on the morning of Good Friday for families of all ages. The event was enabled by lots of different people from St Marks giving their time and energies. Many thanks. It attracted around 120 people into our church hall and library, all of whom had a most enjoyable morning. An assortment of craft activities were offered, painting light holders, stencilling, colouring, making and decorating chocolate crispy nests to name just a few!.

Chewton Common Playgroup

During 2025, until July, the children from the playgroup were welcomed to St Mark's church several times. On each occasion the children came and spent their session in the church, doing activities based on Bible stories, and getting to know the inside of the church building.

Chewton common playgroup closed at the end of July 2025 because the Manager retired.

Diana Faunce

Charitable Support

In difficult times, with so many in need, the fellowship of St Mark's has responded generously, as always.

There has been regular support of the Christchurch Foodbank and, throughout the year, substantial gifts have been sent to aid those suffering from the various natural worldwide disasters as well as those caught up in wars.

We were able to send a love-gift to our brothers and sisters in Christ in Myanmar when Rev Dr Chris Steed travelled to work on a project with the church there and our links with the schools and medical work in Kinkiizi, Uganda, continue to be supported in practical ways. “Buy a brick” offered the opportunity to contribute towards the new building work and our Lent giving will help pay for the necessary fences, solar panels and latrines.

We continue to thank God for all who so generously give to support those in need, not only in matters of finance but also in loving and prayerful concern.

Sandra Channon

Eve Project

Gill Tybjerg, Rev. Nicky Davies, (formerly of the AVP, now team Vicar in Uplyme and Axmouth) and Lynda from the parish of Wood Green visited Kinkiizi in May 2025.

We were able to send:

- £60 for soap which Gill said was more than ample for the Kits and would give some to the clinic.
- 10 complete Kits which included a greeting card made by Sandra
- Spare liners and 1 spare shield
- Spare pants. Gill commented that she takes a variety of sizes with her, those who are not in need of a Kit are given new pants so that everyone in the class has a gift.
- Two bundles of small, thin flannels which had been purchased at Ikea. Gill said they could be used at the Ultrasound Clinic.
- There was quite a lot of haberdashery, well received. A lot of this was received from Mothers’ Union members in the Deanery.

It would appear that the girls in the MU sewing school at Nyakatare would appreciate pin cushions. Something for the future.

Whilst packing one of the group suggested that perhaps we, as individuals, could make a few items occasionally at home, so that when a visit is planned we have a good start, an idea well received. We met in September to share fabric and to assess our supplies. We had a balance of £80.73 to spend on new fabrics. We agreed to re-write a sponsorship form in the New Year.

Gill Tybjerg started visiting Kinkiizi at the same time as Bishop Dan was appointed. He plans to retire in 2027 and so Gill will also make this her last visit. We can gradually work towards sending a larger number of Kits at that time, although we have since learned that Gill plans to visit in the summer of 2026.

We next meet in January 2026. Blessings to you all and thank you, Christine Clode

Workbox Group

The Workbox Group closed in the Autumn of 2025. The following report is the notice given to all members and Churchwardens.

I am sorry to say that I am giving up running the Workbox Group. It has been in my thoughts for some time now but I made the final decision during our recent weekend away. I was with Susan Lyonette on Wednesday and told her of my decision.

The group has not gelled well over this last year; attendance has been very sporadic, especially Lent Knitting. It seems we all have other things to do, myself included. I am sorry for those who enjoy coming for the fellowship.

I moved here in 2007 and with Revd Gary's permission began the Lent Knitting group in 2008, Mothers' Union led and others welcomed. We enjoyed meeting together and so set up Workbox that Autumn and we have met ever since then.

I would like you to feel proud of all that we have achieved. We began with knitting for the prem baby unit at Poole. Whilst visiting a church in the Gloucester Diocese I noticed the "Quiet Bags" and introduced these to the group. We made the bags and all the contents, i.e. a little teddy bear, a pillow and a small blanket which could all be played with quietly on a church kneeler. We added tiny bible story books, these funded by the Mothers' Union. Sadly these contents have all disappeared and the bags have been taken over for other usage.

We also mended the kneelers!

Hazel and John made the Travelling Nativity set, hardly used I am afraid, and in our cupboard and our dear late friend Molly made the whole of the Noah's Ark. I hope that is still in church somewhere. We have made Angels to be distributed at Christmas and also presented a great number to the Highcliffe Medical Centre as a thank you gift for their work during Covid.

Whilst attending my first MU advent service in this Deanery, where gifts were presented to The Salvation Army (Mary's Men) I added that to our regular winter programme.

I hope that you will continue knitting, even if we don't meet up. There is plenty of "winter" wool in our cupboards. There will still be a collection for Mary's Men, this year at St Mark's on Advent Sunday, 30th November. I will take the donations to the MU Advent Service being held at St George's Christchurch on 2nd December.

With my love and thanks to you all. Christine Clode

Knit and Natter

We started the Knit & Natter group in September with about 8 people, since then numbers have increased to almost double, which is wonderful.

A very friendly group.

Ann Elliott

ECO TEAM

St Mark's is an A Rocha-Eco Church with a SILVER Award. Thank you to Andrew Taylor for displaying our Silver Award Plaque outside the main church entrance.

ECO CHURCH CATEGORIES

Please see below the categories for Eco Church. In 2025 the categories were updated. Throughout the year the Eco Team have been assessing how this impacts our Silver award status and the further steps towards potential Gold award status.

1 Worship and Teaching

St Mark's continues to encourage preaching about and prayers for environmental issues and celebrates days relating to Creation Care. A survey of the products we use within worship, such as candle oil and communion wine, demonstrated that our church recognises that worship resources have an impact on the climate and nature, and chooses those that are as sustainable as possible.

In the Summer the Breakfast@9 service used a series of Eco Church service materials as well as some from Christian Aid exploring Creation, Creation Care and the impact of Climate change on poorer global communities.

2 Buildings and Energy

Sandra Channon, Church Warden, made excellent use of grants from the national church for Net Zero Carbon projects. LED lighting indoors and outside were partially funded by successful bids for such grants.

3 Community and Global Engagement

Churchyard Wildlife Survey 7th June 2025. Seven people from 2 churches in Highcliffe took part in this survey and identified fifty different plants in St Mark's Old Church Yard. Thirty of those plants were identified with photos and were uploaded to the "Caring for God's Acre" project on the iNaturalist app.

Julie joined a Churchyard Wildlife Survey run by St Nicholas Church Eco Team in Brockenhurst on 12th June.

St Mark's, led by Val Reynolds, has reviewed its recycling policy by revisiting our understanding of BCP's policy and practice on waste as well as that of the Diocese and

taking steps to make sure that the people of St Mark's and the local community who use church facilities are expected and able to follow it. Church activities are expected to avoid the use of disposables such as cups, plates, cutlery, and single-use plastics wherever possible.

Partnership With Christchurch Win On Waste.

Christchurch Win on Waste collects items that are recycled/repurposed/turned into cash for a range of charities. This year we have collected used postage stamps, plastic milk bottle tops, corks and used printer cartridges. During May we also unwanted collected wiring and cables. In September unwanted wool has also been collected. Unfortunately overall the size of collections from St Mark's has declined this year; we are not sure why.

Holy Redeemer Church, and Amberwood WI collect with us and Ladies Forum at Highcliffe Community Association have started collecting for us.

4 Land & Nature

Small areas of the graveyards were left unmown between April and October this year in order to further support biodiversity on the land managed by St Mark's.

The New Church Yard is surrounded by untouched ground for wildlife. The New Churchyard boundary is identified by animal friendly markers so that St Mark's grounds as part of Highcliffe's Green Corridor enables free movement of species in our green spaces.

5 Lifestyle

St Mark's takes seriously its responsibility to model and influence good practice by modelling commitment to recycling and reusing, making careful consumer choices to purchase ethical and 'green' products, reducing energy consumption and carbon footprint as well as prioritising preservation of green spaces.

At the start of September an Eco Team rep and two other members of St Mark's joined with Holy Redeemer Catholic church in Highcliffe when they hosted a service of 'Unity in Faith and Care of Creation'.

Other Foci To Note

The Eco Team led by Brian Tester has looked into the possible future eco project of installing Solar Panels on the hall roof. This would help St Mark's to achieve Eco Church Gold Award status and reduce our energy costs. However a great deal of fundraising and bids for grants will be needed; a major project.

The Eco Team is keen to host another Eco talk at St Mark's, but so far has not identified a suitable speaker. Hopefully this will go ahead in 2026.

Networking

- Julie joined a Churchyard Wildlife Survey run by St Nicholas Church Eco Team in Brockenhurst on 12th June.
- Brian attended the diocesan Creation Care/Sustainable Buildings day in Chandler's Ford on 10th May.

Eco Team Julie Melvin, Val Reynolds and Brian Tester.

Ecumenical

Ecumenical work - Highcliffe Churches together

Church leaders and lay church leaders meet regularly for fellowship, lunch, and planning.

We continue to hold joint services and events where possible:

- The World Day of Prayer service was hosted by St Mark's and led by Maureen Stringer. It was a lovely service called, 'I have heard of your Faith', written by people of Taiwan. People from Holy Redeemer and Highcliffe Methodist Church took part in leading the service, Alison from St Mark's saw to the music and a small group of singers. We were pleased to welcome about 40 people to share in the service.
- During Lent Colin Chatten led our Lent course both at St Mark's and The Methodist Church with members of both churches attending.
- The Palm Sunday Walk of Witness at the clifftop continues to be well received, and, this year the Sunrise service on Easter Sunday was led by Mike and Susie Goodman on behalf of St Mark's.
- During Highcliffe Food Festival people from St Mark's supported a group from The Methodist Church, providing refreshments during the weekend of the festival.
- Holy Redeemer held an exploring faith course with an ecumenical service to launch the event, with Susan Lyonette taking part in the service on behalf of St Mark's.
- We have continued to advertise our services and events jointly making a shared Christmas and Easter services poster, which went into the local press and websites.
- The annual service of Remembrance in church and at the War Memorial also involved all three churches, HPMPs, and the uniformed groups and was well received by the whole community.
- Before Christmas we welcomed the new Methodist Minister Revd Sue Baker-Maher, Susan Lyonette attended her commissioning service in Ringwood.

We continue to look forward to planning more joint activities and services together.

Susan Lyonette

Christchurch Deanery Synod 2025

Deanery Synod is a link between our PCC and the Diocesan Synod. Its role is mainly to look after mission and pastoral matters in the Deanery, help parishes deliver the Diocesan strategic priorities and to monitor and support the allocation of Parish Share across the Deanery to the Common Mission Fund.

Christchurch Deanery Synod met three times in 2025, in February, June and October.

In February we welcomed the new Bishop of Southampton, Bishop Rhiannon King to St Mary the Virgin Bransgore. It was a wonderful opportunity to get to know her and hear her very inspiring talk which included highlighting the power of prayer.

In June at Ellingham the focus was on finance with the presentation of a Diocesan Financial Briefing by Alistair Barron and Mark Teahan from the Diocese. The Deanery also passed a motion to take to Diocesan Synod: Christchurch Deanery Synod calls upon Diocesan Synod to adopt the strategy set out in the paper Crossing the Threshold, a Hereford Diocese Toolkit, and consider the Use of Church Buildings as Community Assets.

This was subsequently adopted by Diocesan Synod, with some amendments.

The meeting in October at St Mary's Fordingbridge heard an informative talk from Jemima Lewis (Head of Communications and Engagement for the Diocese) on how to maximise our communications potential, followed by an update on Kinkiizi by the Kinkiizi Action Group Chair Gill Tybjerg after her recent visit there.

The Deanery overseas link with Kinkiizi Diocese Uganda continues to thrive. The project chosen to support in 2025 was construction of teachers' weeknight accommodation to ease transport problems to the remote village of Bwanja. £8000 was raised and building began in September. In total £8540 was donated to Kinkiizi, including support for retired priests.

During 2025 there have been a number of parishes in vacancy. Some appointments have been made and new clergy now begin to make a difference in those places.

We have also said goodbye to Rev Canon Charles Stewart who retired from Christchurch and Rev Dr Ben Sargent who moved on from New Forest Edge Benefice.

We are still awaiting the appointment of an Area Dean.

Deanery Synod meetings are now all open meetings for anyone to attend should they so wish. (Only if a vote is called are restrictions in place for elected members only to cast such a vote.) I would encourage everyone to consider coming along to hear interesting speakers, have a chance to meet other people from across the Deanery, and to share experiences for mutual support.

Gill Tybjerg

Kinkiizi

We hosted a 'Kinkiizi style' lunch for people from the Diocese. Gill Tyberg spoke and updated us on her trip.

The 'Buy a Brick' fundraiser was launched and people from St Mark's gave generously towards the campaign to build the staff house at Bwanja school.

In addition to the Eve Project hygiene kits, we also collected a lot of stationery items from our various congregations for the school children which Gill took with her.

Gill Tyberg

Church Wardens

Blocked drains, leaking taps, changing the water filter and finding a piano tuner - some of the small but important tasks for a churchwarden.

This year, following a very welcome grant (with grateful thanks to Francis Bray for his expertise) and using the proceeds from the "Let there be Light" Gift Day, we were able to renew/update the lighting throughout the church building as well as outside, in line with our desire to be ecofriendly.

It became necessary to renew some of the circuit boards too, which required the closure of the building for nearly a week, but everything should now be in good order. It is a privilege to work with the relevant tradespeople, some of whom have responded to our needs for several years. Our new cleaners are settling in, determined that no spider shall find a home and that the whole building will be a pleasant place for worship.

Of course, we must mention Lorna - a parish administrator par excellence - first to answer telephone or email queries and often to lend a sympathetic ear to those who call to ask for help. A churchwarden's job would be far more difficult without her.

Throughout the year, the support of the fellowship has not only been present, but warm and encouraging. We value and appreciate all who participate in the life of the church fellowship whether with welcoming smiles as sidespeople or as readers or intercessors, or behind the scenes - cleaning the brass, washing and ironing the linen, flower arranging. The relaxed "get togethers" after services would not be possible without the coffee makers (including those who do the shopping!) offering coffee and time for sharing and caring, perhaps even praying for each other. So many St Mark's people commit themselves to serve - too many to list - but each one offering practical service as worship of the God who calls us together as His beloved children.

As churchwardens, we would always welcome new volunteers!

Sandra Channon, Ann Nash and Ann Elliott.

Flowers

Our team consists of 6 very loyal people who have been looking after flowers here for a very long time! We owe thanks to them all for always making the Church look wonderful, especially at the major Church events, as well as weddings and funerals.

I would also like to offer gratitude to Rachel who looks after everything when I am away.

Ann Nash

GDPR

Parish Resources have, during the last year, not issued any updates to their original advice. An annual review has been conducted of procedures, and policies with nothing to report. St Mark's continues to renew its annual registration with the ICO. (Information Commissioners Office)

Michael Williams. GDPR Officer

Health and Safety

Health and Safety remains an important priority at St Mark's and all decisions are made with this in mind. Together with the churchwardens we have established a Maintenance and Health and Safety checklist which contains a list of all regular contractors used on our premises. Periodic checks have been carried out in both churchyards with regards to the safety of trees and of the gravestones.

It is important to ensure that all newcomers or contractors to the church are made aware of the safety features relevant and are adhered to.

A further check to the Church Fire RA and Church Buildings has been undertaken and is kept up to date. A Fire Evacuation Drill was carried out in August and the training of the responsibility that Sides People was carried out.

Anthony Nash

Structure Government & Management

Safeguarding

The PCC places a high priority on its responsibilities towards children and vulnerable adults. 'As members of the St Mark's Parish Community' 'we commit to the support, nurture, protection and safeguarding of all'. The safeguarding statement is on display in the church Foyer. The PCC has and will continue to comply with the duty to have due regard to the House of Bishop's Guidance on Safeguarding Children and Vulnerable Adults as set out under S5 of the Safeguarding and Clergy Discipline Measure 2016.

Church Wardens, all PCC members, and those responsible for activities that involve other people, continue to be checked by the Disclosure and Barring Service.

We had no reported Safeguarding incidents during 2025.

All policies and procedures continue to be reviewed and updated annually as appropriate; all Safeguarding policies were reviewed by PCC during 2025. During the year all PCC members have renewed their Safeguarding Training. During the year the PCC reviewed all aspects of safeguarding using the electronic National Church Dashboard to track our work, ensure we are working towards meeting all national standards for Safeguarding for the Church of England.

The period a DBS check is valid for is three years, all those with DBS Clearance have their certificate renewal applications submitted on time.

Mrs Susan Lyonette is the nominated Parish Safeguarding Officer. Any concerns should be addressed to the Parish Safeguarding Officer or the Vicar.

Susan Lyonette

Electoral Roll

This year saw a full revision of our Electoral Roll, all members of St Mark's community was invited to apply to be added as members of the Church Electoral Roll. Following the formation of the new roll in April 2025 the number of members was 103.

- The number on the roll at December 31st, 2025 was 103.
- 13 of this number live out of the Parish. No person joined the Roll during the year.
- None were removed after their death and none moved out of the parish or asked to be removed from the Roll.

Susan Mecklenburgh Electoral Roll Officer

Administrative information

St. Marks's Church is situated in Hinton Wood Avenue, Highcliffe. It is part of the Diocese of Winchester within the Church of England.

Our Parish Administrator, Lorna Prout, is usually in the office on Thursdays, but monitors emails and telephone messages from home at other times. Much of her work is linked to supporting the Vicar with arrangements for baptisms, weddings and funerals. Lorna also manages bookings for the Hall and Library. All correspondence should be posted to:

The Parish Administrator, St. Mark's Church, Hinton Wood Avenue, Highcliffe, Christchurch, BH23 5AA.

Or by email to: parishoffice@stmarkshighcliffe.org.uk

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure.

Registration as a Charity. The PCC is registered with the Charity Commission.

Membership of the PCC:

Members of the PCC are either ex-officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. All members of the PCC serve as Trustees.

During the year the following served as members of the PCC:

Vicar and Chair Vacant

Vice Chair Mrs Ann Nash Churchwarden

Licensed Lay Worker Miss Maureen Stringer Vice Chair

Licensed Lay Minister Mr Colin Chatten

Churchwardens (elected annually) Miss Sandra Channon

Representatives of the Deanery Synod (elected every 3 years for a 3-year period)

Mr Francis Bray Treasurer

Mrs Susan Lyonette Deanery Synod (Lay Chair) Safeguarding Officer

Mrs Sarah Richardson

Elected Members (elected every 3 years)

Mrs Ann Elliott Churchwardens support

Mrs Diana Faunce Children and Schools Rep

Mr Michael Goodman

Mrs Diane Hegarty

Mrs Julie Melvin ECO Lead

Dr Sally Russell LLM in training licensed October 2025

Mr Quentin Stokes

Mrs Janet Stonard PCC Secretary

Trustees' Duties:

The Trustees have complied with the duty imposed by section 4 of the Charities Act 2006 to have due regard to the guidance published by the Charity Commission in respect of public benefit.

Approved by the Parochial Church Council on 31st January 2026

Signed on behalf of the PCC by *Maureen Stringer*

St. Mark's Church

Highcliffe

Annual Financial Statements

of the

Parochial Church Council

For the year ended 31 December 2025

Incumbent: In Vacancy
Independent Examiner: Sue Wintle FMAAT
Solicitors: Aldridge Brownlee, Highcliffe
Bankers: HSBC UK, Bournemouth

HIGHCLIFFE PAROCHIAL CHURCH COUNCIL

Independent Examiner's report to the trustees of the Highcliffe Parochial Church Council

I report on the accounts of the charity (no. 1150249) for the year ended 31 December 2025 which are set out on pages 1 to 8.

Respective responsibilities of trustees and examiner:

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of the Association of Accounting Technicians. It is my responsibility to:

- * examine the accounts under section 145 of the 2011 Act.
- * to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act, and
- * to state whether particular matters have come to my attention.

Basis of independent examiner's statement:

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity, and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view, and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention

(1) which gives me a reasonable cause to believe that in any material respect the requirements:

- * to keep accounting records in accordance with section 130 of the Charities Act; and
 - * to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act
- have not been met; or

(2) to which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Sue Wintle FMAAT

27 Bascott Road
Wallisdown
Bournemouth
Dorset
BH11 8RJ

Date:-----

HIGHCLIFFE PAROCHIAL CHURCH COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2025

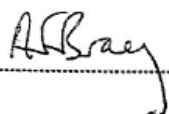
		Unrestricted Funds		Restricted Funds	Endowment Funds	Total Funds 2025	Total Funds 2024
	Notes	General £,000	Designated £,000	£,000	£,000	£,000	£,000
Income and endowments from:							
Donations and legacies		90	3	0	0	93	181
Charitable activities		8	0	0	0	8	10
Other trading activities		12	0	0	0	12	8
Investment income		0	0	1	1	2	2
Total		110	3	1	1	115	200
Expenditure on:							
Charitable activities		108	3	11	1	124	193
Total		108	3	11	1	124	193
Net gains/(losses) on investments					-2	-2	1
Net income/expenditure		2	0	-10	-2	-10	7
Total funds brought forward		9	0	44	47	99	92
Total funds carried forward		11	0	34	45	89	99

HIGHCLIFFE PAROCHIAL CHURCH COUNCIL									
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2025									
				Unrestricted Funds		Restricted	Endowment	Total	Total
				General	Designated	Funds	Funds	Funds	Funds
			Notes					2025	2024
Income and endowments from:									
Donations and legacies									
Planned giving				43,338				43,338	43,704
Gift aided giving				6,046				6,046	5,152
Income tax recoverable				10,442				10,442	16,107
Cash collections				8,149				8,149	6,730
Donations				8,878	2,064			10,942	15,772
Legacies and Grants				12,667	1,051			13,719	23,518
Friends of St Mark's				0		439		439	70,150
				89,521	3,115	439	0	93,075	181,134
Charitable activities									
Charitable trading				100				100	6
Fees				5,727				5,727	7,725
Flower fund				0				0	-824
Profit from parish magazine		1		0				0	189
Fund Raising Events				2,562				2,562	2,407
				8,389	0	0	0	8,389	9,502
Other trading activities									
Non Charitable trading								0	900
Profit from parish hall letting		2		12,044				12,044	6,692
				12,044	0	0	0	12,044	7,592
Investment income									
				0		639	1,298	1,938	1,668
				0	0	639	1,298	1,938	1,668
Total				109,954	3,115	1,078	1,298	115,446	199,896
Expenditure on:									
Charitable activities									
Clergy expenses				0				0	421
Upkeep of church				8,329	1,051	10,566	115	20,061	50,434
Upkeep of services				1,136				1,136	1,022
Upkeep of churchyard				7,589			1,183	8,772	19,524
Utilities & Telecom				9,523				9,523	7,590
Lay staff and organists				13,797				13,797	13,130
Common Mission Fund				60,000				60,000	66,767
Evangelism				1,822				1,822	1,358
Children's work				412		432		844	935
Fund Raising				166				166	422
Grants and charities		3		0	2,064			2,064	2,404
Administration				5,119				5,119	3,509
Training								0	428
Independent Examination				300				300	300
Depreciation		4		0				0	25,206
Total				108,192	3,115	10,998	1,298	123,603	193,450
Net gains/(losses) on investments							-1,899	-1,899	1,044
Net income/expenditure				1,762	0	-9,920	-1,899	-10,057	7,489
Total funds brought forward				8,951	0	43,503	46,691	99,145	91,656
Total funds carried forward				10,713	0	33,584	44,792	89,089	99,145

HIGHCLIFFE PAROCHIAL CHURCH COUNCIL

BALANCE SHEET AT 31 DECEMBER 2025

	Notes	2025	2024
FIXED ASSETS			
Tangible assets	4	0	0
Investments		<u>44,792</u>	<u>46,691</u>
		44,792	46,691
CURRENT ASSETS			
Debtors	5	9,289	11,260
Short term deposits	6	30,034	48,330
Cash at bank and in hand	7	<u>14,674</u>	<u>11,560</u>
		53,996	71,151
		<u>98,789</u>	<u>117,842</u>
CURRENT LIABILITIES			
Creditors falling due in one year	8	9,700	18,529
Income received in advance	9	<u>0</u>	<u>167</u>
		9,700	18,696
TOTAL NET ASSETS		<u>89,089</u>	<u>99,145</u>
FUNDS			
	10		
Unrestricted funds		10,713	8,951
Restricted funds		33,584	43,503
Endowments		<u>44,792</u>	<u>46,691</u>
		<u>89,089</u>	<u>99,145</u>



A.F. Bray
Treasurer

HIGHCLIFFE PAROCHIAL CHURCH COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

1. PARISH MAGAZINE ACCOUNTS

	2025	2024
RECEIPTS		
Sales and donations		484
Advertising		<u>450</u>
	0	934
PAYMENTS		
Stationery and bank charges		695
Church news services	0	<u>50</u>
		745
Surplus for the year	<u>0</u>	<u>189</u>

2. PARISH HALL LETTING ACCOUNTS

	2025	2024
RECEIPTS		
Regular Lettings	28,404	22,586
Ad Hoc Lettings	4,587	4,764
Donations	<u>10</u>	<u>125</u>
	33,001	27,475
PAYMENTS		
Cleaning	5,632	5,865
Licences	167	134
Electricity and water	6,858	6,013
Repairs	1,735	2,590
Stationery and bank charges	87	481
Staff	<u>6,478</u>	<u>5,700</u>
	20,957	20,782
Surplus for the year	<u>12,044</u>	<u>6,692</u>

3. GRANTS AND CHARITIES

	2025	2024
The Poppy Appeal	110	253
Foodbank		36
Christian Aid		469
Christchurch Deanery Synod Kinkiisi account	1,179	1,313
Salvation Army (Mary's Men)	23	
DEC (Ukraine)		52
DEC (Middle East Humanitarian)		196
A Rocha UK		46
Mothers' Union	28	38
Bishop's Ordination Candidates Fund	280	
Myanmar reconciliation work	444	
	<u>2,064</u>	<u>2,404</u>

HIGHCLIFFE PAROCHIAL CHURCH COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025 (CONTINUED)

4. TANGIBLE ASSETS	Heating	Office & garden equipment	Sound system	Security system	Kitchen	Screens & projector	Total
Cost							
At 1 January 2025	122,851	7,100	7,143	2,884	11,731	6,844	158,553
Additions							0
	122,851	7,100	7,143	2,884	11,731	6,844	158,553
Depreciation							
At 1 January 2025	122,851	7,100	7,143	2,884	11,731	6,844	158,553
Charge for the year	0	0	0	0	0	0	0
At 31 December 2025	122,851	7,100	7,143	2,884	11,731	6,844	158,553
Net book value							
At 31 December 2024	0	0	0	0	0	0	0
At 31 December 2025	0	0	0	0	0	0	0

5. DEBTORS		2025	2024
Hall a/c	Lettings Debtors	2,565	2,443
	Cash not cleared	345	
		2,910	2,443
Main a/c	Cash not cleared	3,999	7,414
	Gift Aid Accrual	1,910	280
	Expense Advance Payments		200
		5,909	7,894
Fees a/c	Debtors	470	924
		9,289	11,260

6. SHORT TERM DEPOSITS

	Unrestricted	Restricted	Total
At 31 December 2024	5,375	42,955	48,330
At 31 December 2025	0	30,034	30,034

7. CASH AT BANK AND IN HAND

	Unrestricted	Restricted	Total
At 31 December 2024	11,027	533	11,560
At 31 December 2025	11,124	3,550	14,674

8. CREDITORS

		2025	2024
Hall a/c	Utilities	787	
	Staff	568	100
	Cleaning	405	419
	Other		
		1,760	519
Main a/c	Utilities	1,194	888
	Charities	441	196
	Staff and Organists	561	0
	Gardening	290	280
	Cleaning and repairs		4,958
	Stationery etc.	873	663
	Clergy Expenses	0	0
	Common Mission Fund	0	6,767
	Independent Examiner	300	300
		3,660	14,051
Fees a/c	Unprocessed Payments	4,281	3,960
		4,281	3,960
		9,700	18,529

9. Income Received in Advance

		2025	2024
Fees a/c	Wedding/Funeral Deposits		167
		0	0
		0	167

HIGHCLIFFE PAROCHIAL CHURCH COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025 (CONTINUED)

10. FUNDS

UNRESTRICTED FUNDS

	Main account	Magazine	Hall		Total
At 1 January 2025	5,441	0	3,510	0	8,951
Surplus/(Deficit) for the year	-10,282	0	12,044		1,762
Transferred to main account	12,000	0	-12,000	0	0
At 31 December 2025	7,159	0	3,554	0	10,713

RESTRICTED FUNDS

	School Bibles	Friends	Organ	Flower	Total
At 1 January 2025	533	42,970	0	0	43,503
Income		1078			1,078
Expenditure	-432	-10566			-10,998
At 31 December 2025	101	33,483	0	0	33,584

ENDOWMENT FUNDS

	Malcolm & Callear Legacies (upkeep of churchyard)	Lorraine Legacy (upkeep of churchyard)	Stuart Trust (fabric repairs)	St Mark's Repair Charity (fabric repairs)	Total
At 1 January 2025	17,989	24,603	2,273	1,826	46,691
Investment income	500	684	64	51	1,298
Transferred to main account	-500	-684	-64	-51	-1,298
Increase in value of funds	-719	-984	-109	-87	-1,899
At 31 December 2025	17,270	23,619	2,164	1,739	44,792

HIGHCLIFFE PAROCHIAL CHURCH COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

Accounting framework

The accounting, auditing and reporting regime for Church of England PCCs, is contained in the following documentation:

- Charities Act 2011
- Charities (Accounts and Reports) Regulations 2008
- Statement of Recommended Practice on Accounting and Reporting by Charities SORP (FRS 102)

In addition, financial statements for PCCs must be prepared in accordance with the following:

- The PCCs (Powers) Measure 1956
- The Church Representation Rules (CRRs)
- The Church Accounting Regulations 2006,

which form the link between the CRRs and the requirements of the Charities Act

Accounting Policies

Basis of preparation

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' "true and fair view" provisions, together with FRS102 (2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)). The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at fair value.

INCOMING RESOURCES

Recognition of income and endowments

These are included in the Statement of Financial Activities (SOFA) when: the PCC becomes legally entitled to the use of the resources; and inflow of economic benefit is probable; and the monetary value can be measured with sufficient reliability.

Fundraising costs

Funds raised from events and trading activities (e.g. a fete, a garden party or sales of books and magazines) are reported gross in the SOFA – i.e., before any related costs that may have been deducted from the gross proceeds.

Grants and donations

Grants and donations are included in the SOFA when any preconditions preventing their use by the PCC have been met. For collections and planned giving this is when the funds are received.

Gift Aid Tax claims, etc., on cash donations

Gift Aid and other tax claims are included in the SOFA at the same time as the cash donations to which they relate.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Rental income

Rental income from the letting of the church hall and library is recognised when the rental is due.

Investment income

This is included in the accounts when receivable.

Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

HIGHCLIFFE PAROCHIAL CHURCH COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

(continued)

EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation and settlement is probable and quantifiable.

Governance costs:

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

ASSETS

Consecrated and benefice property

In so far as consecrated and benefice property of any kind is excluded from the statutory definition of "charity" by Section 10(2) (a) and (c) of the Charities Act 2011 such assets are not capitalised in the financial statements. The parish have maintenance responsibility for the consecrated land/buildings and certain other (benefice) properties within the parish. The Charities Act 2011 states in Section 10(2) that benefice property (subsection (a) and consecrated property (sub-section (c)) are removed from the definition of charity for the purposes of the Act. Therefore these assets should not be included in the financial statements though they may be referred to in the notes. Costs associated with the maintenance or improvement of such assets will be written off in the year they are incurred. This exclusion includes the parsonage house.

Moveable church furnishings

These are capitalised at cost and depreciated over their useful economic life other than where insufficient cost information is available. In this case the item is not capitalised, but all items are included in the Church's inventory in any case.

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £5,000. They are valued at cost, or else, for gifts-in-kind, at a reasonable estimate of their open market value on receipt. Depreciation is calculated to write off the capitalized cost of fixed assets less their currently anticipated residual fair value over their estimated useful lives as follows:

- Land Nil
- Buildings* Nil
- Fixtures & Fittings 5 years

*No depreciation is provided on buildings as the currently estimated residual value of the properties is not less than their carrying value and the remaining useful life of these assets currently exceeds 50 years, so that any depreciation charges would be immaterial. An impairment review is carried out at each year-end and any resultant loss identified included in expenditure for the year.

Investments

Investments quoted on a recognised stock exchange or whose value derives from them (CIFs, etc.) are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

FUNDS

Unrestricted Funds

These represent the remaining income funds of the PCC that are available for spending on the general purposes of the PCC, including amounts designated by the PCC for fixed assets for its own use or for spending on a future project and which are therefore not included in its 'free reserves' as disclosed in the trustees' report.

Restricted Funds

These are income funds that must be spent on restricted purposes and details of the funds held and restrictions provided are shown in the notes to the accounts.

Endowment Funds

These are restricted funds that must be retained as trust capital either permanently or subject to a discretionary power to spend capital as income, and where the use of any income or other benefit derived from the capital may be restricted or unrestricted. Full details of all their restrictions are shown in the notes to the accounts.