

**The Parochial Church Council of the
Ecclesiastical Parish of Amberley with
North Stoke**

Trustees' report and financial
statements

For the year ended
31 December 2025

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2025

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The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2025

Reference and Administrative Details

Trustees	Mr Michael Boxford Mrs Elaine Corbett Mr Michael Davey Mrs Melanie Edge Mr Graham Elliott Mrs Mary Leonard Mrs Glenys Rowe Mrs Rosalind Simpson
Principal Office	The New Vicarage School Road Amberley Arundel West Sussex BN18 9NA
Independent examiner	James Peach FCA Kreston Reeves LLP Springfield House Springfield Road Horsham West Sussex RH12 2RG
Churchwardens	Mr Michael Davey Mrs Melanie Edge

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2025

Annual Report of the Trustees

The Trustees of the Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke (the "PCC") present their report and accounts for the year ended 31 December 2025.

Administrative information

The Ecclesiastical Parish of Parochial Church Council of Amberley with North Stoke is a charity.

The PCC is registered with the Charities Commission with registration number 1187780.

The address of the principal office of the PCC is The New Vicarage, School Road, Amberley, Arundel, West Sussex BN18 9NA, and its website is www.amberleystmichael.org.uk.

Trustees

During the year, and to the date of this report, the following served as members of the PCC:

<i>Priest In Charge:</i>	Following the retirement of the Reverend Gerry Burgess on 14 January 2024, the parish has been in Interregnum. No successor as Incumbent Priest had been identified at the time of this report.	
<i>Churchwardens:</i>	Mrs Melanie Edge Mr Michael Davey	Chairperson
<i>Members:</i>	Mr Michael Boxford Mrs Elaine Corbett Mr Michael Davey Mrs Melanie Edge Mr Graham Elliott Mrs Mary Leonard Mrs Glenys Rowe Mrs Rosalind Simpson	Lay Reader Secretary Health and Safety Officer and Safeguarding Officer Treasurer Deanery Synod representative and Electoral Roll Officer

Interregnum

On 14 January 2024, the Priest in Charge for the parish, the Reverend Gerry Burgess retired. With effect from this date, the parish entered a period of Interregnum with no Incumbent priest.

On 20 May 2024, a joint meeting was held of representatives of the PCCs of Amberley and the other three PCCs for the parishes which together comprise the Wildbrooks Benefice. At this meeting, a joint Parish Profile was adopted, and it was resolved to request that the Bishop of Chichester, as the registered patron, consider advertising the vacancy. This duly occurred in January 2025.

The vacancy was duly advertised in January 2025 and there was a single applicant. An interview took place on 6 March 2025 but was not successful. The vacancy was re-advertised with a closing date of 23 October 2025 but unfortunately there were no applicants.

The procedures of the Diocese are such that the vacancy is only advertised for specific short periods, depending largely on the availability to conduct interviews. Regrettably, the Diocese has not allowed for their website to publicise the vacancy at other times despite requests that to do so may advance the process by allowing any interested parties to get in touch. Given this and the fact that there will only ever be a few suitable candidates to fill a house-for-duty position, it remains unclear whether a replacement Incumbent will be appointed to fill the vacancy in the immediately foreseeable future. In the meantime, regular Sunday services continue, however, presided over by retired clergy from across the Storrington Deanery, by Lay Readers or by churchwardens as appropriate.

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2025

Annual Report of the Trustees *(continued)*

Structure, Governance and Management

The PCC is an incorporated body governed by the Parochial Church Council Powers Measure (1956) as amended and the Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended). Legally, the council is responsible for the financial affairs of the church parish and the maintenance of its assets, such as churches and church halls, and for promoting the mission of the church.

A PCC is the executive committee of a Church of England parish. The membership requirements for a PCC are prescribed by the Church Representation Rules and include the clergy and churchwardens of the parish, any members of the General Synod, diocesan synod or deanery synod who are on the church electoral roll of the parish, and representatives of the laity elected at the Annual Parochial Church Meeting. Parishioners are warmly encouraged to stand for election to the PCC who try to ensure a balance of skills and experience where possible.

The full PCC met either in person four times (including the Annual Parochial Church Meeting) during the year with a high average level of attendance. In addition, there was one resolution agreed by PCC email consultation during the year. The Annual Meeting of Parishioners was held on 17 May 2025.

A new electoral roll was prepared in 2025 which contained 58 parishioners (2024 – 56).

Aim and Purposes

The primary aim of the PCC is the promotion of the Gospel of our Lord Jesus Christ. The PCC has the responsibility of cooperating with the Church of England in promoting in the Ecclesiastical Parish of Amberley with North Stoke, the whole mission of the church, pastoral, evangelistic, social and ecumenical.

Objectives and Activities

The PCC:

- is committed to enabling as many people as possible to worship at our church and to feel welcome as part of our St Michael's church community.
- seeks to build contacts with families through occasional special services and events and regularly hold services for children who attend Amberley Primary School and their parents.
- seeks to enable church members and others to draw closer to Christ by learning more about Christianity and deepening and sharing their faith.
- through the Parish Engagement Group and informally, aims to engage with the wider community, and particularly with those who may feel isolated in any way.
- supports those in need by pastoral care within the village community and, more widely, is active in supporting several charitable organisations in practical ways and by donations from specific collections.
- is responsible for the operation and maintenance of St Michael's Church, a building which is much loved and visited. We aim to make the Church and its surrounding churchyard an inviting place for quiet and prayer as well as a centre for concerts and other activities. We also provide information for visitors interested in the history of the building, which is of twelfth century origin, and Grade I listed.

The PCC fully recognises its obligations with regards to the House of Bishops' guidance on safeguarding children and vulnerable adults and has complied with its duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016.

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

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2025

Annual Report of the Trustees *(continued)*

Achievements and Performance

a) Attendance at worship

Following the retirement of the Reverend Gerry Burgess retired on 14 January 2024, the pattern of services in place before her retirement has largely been maintained. This includes at least two Holy Communion services each month, together with a more informal Café Church service and a Morning Praise Service of the Word where there has been no priest available to take a communion service. This has been possible with the assistance of retired clergy, who have given generous and enthusiastic support, together with our Lay Reader, Elaine Corbett and the churchwardens. Our ordinary Sunday congregation averaged about 19 in 2025 lower than the average of about 22 in 2024 but many more attend for special services, especially at Easter and Christmas.

We continue to offer a weekly email with notices and a precis of the weekly service which people who are unable to get to church can use at home.

We are fortunate to have a choir and, until September 2025, an organist. Sadly, our Verger and choir member David Linford passed away in September, and his wife Shirley was unable to continue as organist. Both David and Shirley have for many years been a key part of worship at St Michael's and their loss is keenly felt. In recent months our services have had the benefit of a visiting organist once a month, but otherwise the hymns have been accompanied by a recording played through a speaker. It is hoped to appoint an organist at some stage during 2026.

Café Church continues to be popular, meeting once a month in the Church Hall for informal worship with coffee, cake, and opportunity for discussion on a wide range of topics.

The midweek service of Morning Prayer continued until September 2025 with a small number of regular attendees and was much appreciated. It is hoped to revive the service once other commitments allow. A service of communion with ashing took place on Ash Wednesday, followed by a simple soup and bread lunch in the church hall.

Outdoor services on Palm Sunday (with donkeys) and at Remembrance, kept short and welcoming to all, were attended by large numbers including many children.

By far the greatest attendance was on Christmas Eve, as the village Journey to the Crib once again ended in Church with a live tableau, the Village Singers, and refreshments for the 140 or more of all ages who packed into the building.

It has also been good to continue to hold services each term in the Church for pupils of the local Church of England Primary School, which have been well attended, particularly at Harvest and Christmas. Daffodils were taken into school in advance of Mothering Sunday, and each child was helped to make a posy to take home. At Easter, the children enacted a costumed reconstruction of the Last Supper, in November, once again came to the War Memorial for Remembrance, and for a third year the school led a Christmas Carol Concert for families and the wider community. To round off the year, a very successful Christingle took place on the last day of term.

There have been four funerals or memorial services for people from the village community and four burials of cremated remains. Times of loss have seen the church packed with members of the local community, family and friends.

b) Teaching, baptising, and nurturing new and existing believers

During the year, we welcomed one child to baptism. There were also two weddings.

Since our Vicar retired, we have been unable to provide a priest to visit the primary school to take weekly Collective Worship. However, one of the churchwardens is a foundation governor at the Primary School, helping to maintain links between Church and school and attending assemblies.

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

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Annual Report of the Trustees *(continued)*

The house discussion group which started in 2024 has been meeting twice a month and has grown in number to a regular participation of about six people in addition to the hosts. Those attending have found the fellowship both encouraging and stimulating.

On 16 February 2025, the choir Coro Nuovo led a glorious Choral Evensong, followed by a reception provided by St Michael's.

In November, the Remembrance service in the churchyard was very well attended and by a wider audience than is seen more regularly at services. Donations from this service were contributed to the Royal British Legion.

c) Evangelism and outreach

The Parish Engagement Group (PEG) has continued to seek ways of serving the community and building links with those who may be at a disadvantage in some way.

PEG activities during the year included gifts at Mothering Sunday, hot cross buns in the Square on Good Friday, and another successful Christmas Stall in the Square. Following the Harvest service, a splendid lunch and a quiz was provided in the Church Hall with guests from across the Benefice.

The "Hallraisers" committee of local volunteers has continued its impressive fundraising efforts towards the refurbishment of the Church Hall. This has been achieved by way of events which have not merely generated funding but have provided wonderful opportunities for community engagement whilst raising the profile of the church within the village. Having already completed the refurbishment of the toilets, the kitchen facilities were completely upgraded in early 2025 and the interior of the hall redecorated. The kitchen is now greatly improved and has every facility one could wish for in catering for events.

We are most grateful to the small group of energetic and committed people who have masterminded or helped with these events, and to all who give their time to serve in so many ways in the church.

d) Provision of the church building for people to enjoy

St. Michael's Church continues to be a place appreciated for its peace and quiet, where a well-used prayer corner affords the opportunity to leave requests or find words of encouragement.

Our many visitors from around the world also appreciate the history of the ancient building, which they can engage with via an audio guide using the Church Wi-Fi connection as well as written material.

The churchyard with its flourishing wildflower area is attractive and well-tended, providing a peaceful haven for villagers and visitors alike. Surveys of the flora and fauna have been extremely successful in demonstrating the value of this space for the community and for the environment. We are most grateful to all who help maintain this large area, whether regularly or in one-off working parties.

e) Provision of pastoral care for people living in the parish

Without a Vicar it is more difficult to keep in touch with elderly and vulnerable members of the community and those recently bereaved and to provide practical, spiritual and emotional support. However, individuals from the church community do continue to provide support. The PEG group once again arranged gifts of Mothering Sunday flowers to about two dozen residents.

f) Provision of tangible support to the poor and needy

Collections of food and other items have been made through the Church for Family Support Work which supports parents and children across Sussex, both at Harvest and periodically throughout the year. The invitation to provide Christmas gifts for families also met with a generous response from the wider village community. Both initiatives were actively and creatively supported by the Amberley Village Stores.

The Church has also continued its Community Larder initiative to provide food and toiletries for immediate needs in the local community and has organised a Community Food Hub discretely distributing surplus food from

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2025

Annual Report of the Trustees *(continued)*

supermarkets. This has been a great success, but the privacy of those involved means that the scope of the programme remains strictly confidential.

Financial Review

Results for the year

The PCC recorded an overall net deficit for the year of £31,067 as compared to net income of £32,149 in the prior year. Much of this significant variance arose from activity in Restricted Funds in which extensive fundraising income took place in 2024 but the expenditure for which it was raised, this being refurbishments work on the Church Hall took place in 2025.

However, and disappointingly, the net result for the year in Unrestricted Funds was a deficit of £8,819 as compared to a gain of £4,451 in the prior year. The reasons for this are discussed below.

In summary, the movements for the year were as follows:

	Unrestricted funds 2025 £	Restricted funds 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £
Income from donations and legacies	27,098	5,030	31,291	17,547
Income from charitable activities	15,921	100	19,484	600
Income from other trading activities, etc	95	6,962	2,005	12,083
Investment income	2,470	541	2,489	618
	<hr/>	<hr/>	<hr/>	<hr/>
Total income	45,584	12,633	55,269	30,848
Total expenses	(53,985)	(34,590)	(51,011)	(3,313)
Investment (losses)/gains	(418)	(291)	193	163
	<hr/>	<hr/>	<hr/>	<hr/>
Net income/(expenditure)	(8,819)	(22,248)	4,451	27,698
	<hr/>	<hr/>	<hr/>	<hr/>

Unrestricted Fund activity

Unrestricted Fund income for the year fell quite significantly to £45,584 as compared to £55,269 in the prior year:

- Income from donations and legacies which includes regular planned giving by bank transfer, service collections, Gift Aid claims and other donations fell between the periods. This occurred due to, not only the loss of a small number of generous regular donors who either moved from the Parish or, sadly, passed away, and further, a noticeable fall in the number of one off and sundry donations, which is likely to be a function of, amongst other things, the state of the economy.
- Income from charitable activities also fell, in part due to service fees where there was a small fall in the number of weddings and funerals, but also due to reduced Church Hall rentals which were affected by the closure of the building during the refurbishment of the kitchen facilities, as well as the absence of local elections, as fees are received for the building being used as a polling station. Parish Magazine subscription and advertising income held up well at £10,488 for the year as compared to £10,956 in the prior year.
- Income from other trading activities, etc largely comprises income from fundraising events. Whilst such events did occur in 2025, the proceeds benefitted Restricted Funds in 2025, particularly the Hall fund.
- Investment income which comprises interest on deposits of £2,470 was at similar levels to the prior year.

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2025

Annual Report of the Trustees *(continued)*

Unrestricted Fund expenditure for the year was £53,985 up from £51,011 in 2024 but down on 2023 when it was £54,790. Of note in this respect:

- With overall Diocese of Chichester finances remaining tight, the PCC was pleased to be able to continue to meet 100% of its agreed percentage share of the contribution requested by the Diocese from the four churches of the Wildbrooks Benefice, the PCC's share being £16,000 for the year, the same amount as for both 2024 and 2023. This contribution is paid to cover Parish Ministry Costs which include the housing, support, stipend and pension costs of the clergy of the diocese, training of new ordinands, a contribution to national church funds and shared costs of the Christian family throughout the whole Diocese.
- Running costs remained remarkably similar in 2025 as compared to 2024 with the exception of costs of upkeep of the Churchyard which rose from £5,800 to £8,278 due to some initial expenses incurred in assessing some damages to the external stone wall, an issue which will require more attention in 2026.
- During the Interregnum mentioned above, the Vicarage has been either let or remained empty, and incurring some limited costs of ongoing utilities. Note that costs in 2023 costs were higher due to the need for some redecoration of the property following the retirement of the previous Incumbent.

Overall, the deficit on unrestricted funds of £8,819 was contributed to significantly by the ongoing operating losses of the Church Hall which amounted to £6,608 (2024 - £5,406) or excluding depreciation £3,272 (2024 - £2070). The PCC are aware of this issue and are considering ways to mitigate it on an ongoing basis.

Restricted Fund activity

Restricted Fund activity in 2023 and 2024 was dominated by the project to refurbish the Church Hall, an asset of community value. As discussed in the prior year Annual Report, a committee of local volunteers was formed in 2023 known as the 'Hallraisers' to raise the income needed to fund refurbishment of the toilet and kitchen facilities as well as the remediation of the decoration of the hall.

During 2024, the Hallraisers held various events which raised a net £8,930 including Burns Night and Bastille Day related evenings, sound baths, a scent soiree and a performance of Midsummer Night's Dream. In addition, some £17,050 was received in grants from Action in Communities in Rural England, Horsham District Council, the Garfield Weston Foundation and Benefact Trust. The PCC extends its heartfelt thanks to these bodies for their generosity.

In total, a net £26,625 had been raised by the end of 2024, allowing the second stage of the Hall refurbishment work of upgrading the kitchen facilities to proceed in the first half of 2025 at a cost of £34,540. Net of income from a series of further fundraising events and the receipt of a grant from Horsham District Council of £5,000, the result for the year on the Hall fund was a loss of £22,453. This left some £4,172 in the Hall fund for future improvements at the end of 2025.

The PCC would like to thank the Hallraisers for their efforts and wish them well as the project continues in 2026.

Activity in the other Restricted funds was minimal in both 2025 and 2024.

Funding position at year end

As at 31 December 2025, total funds amounted to £331,990 down from £363,057 at the end of 2024 due to the net deficit for the year on both restricted and unrestricted funds discussed above. Of this, Restricted Funds amounted to £37,537 down from £59,785 at the end of the prior year.

Unrestricted Funds at year end were £294,453 down from £303,272. However, these amounts include the book valuation placed on the Church Hall. Excluding this, Unrestricted Funds at year end were £66,492 as compared to £71,975 at the end of the previous year.

The PCC invests monetary balances with either the CBF Church of England Deposit Fund or in deposit accounts with High Street banks. At 31 December 2025, these monetary balances amounted to £93,191 as compared to £138,695 at the end of the prior year. This decrease arose largely due to the costs of the Church Hall refurbishment above, as well as the loss on Unrestricted Fund activity.

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2025

Annual Report of the Trustees *(continued)*

In addition, to the monetary balances, the PCC continued to hold some legacy investments in Chichester Diocesan Board of Finance and Church of England Central Board of Finance funds amounting to £15,297 down from £16,006 following an unrealised loss for the year of £709 (2024 – gain of £356).

It is PCC policy to maintain a balance on Unrestricted Funds (excluding property) at a minimum of two months' worth of average unrestricted payments as contingency against unforeseen situations. This balance has always been exceeded.

It should be noted that the most recent Quinquennial Inspection of the fabric of the church was carried out in 2020 and, as such, a further inspection is anticipated in the next year or so. As would be expected in maintaining a building of this historic nature, there are always matters of maintenance to be attended to. However, and whilst the previous report did not raise any sufficiently serious concerns that would require a significant project of expenditure to remediate, the PCC is aware that the damage to the Churchyard wall which occurred since the previous report will require attention in 2026. Investigations on how to address the issue have commenced but at the time of writing it was unclear what would be required by way of remediation.

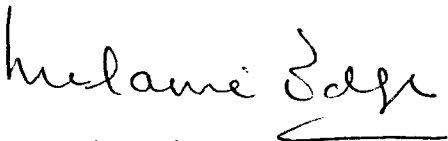
Specific thanks

As ever the PCC is indebted and most grateful to many contributors to the ongoing operation and funding of the Church in addition to those mentioned above, including:

1. Those who have supported the Church during the year by way of both regular giving and one-off donations, whether they be parishioners, friends or organisations.
2. We would also like to thank those parishioners who have been involved in any way with the regular activities of the Church, such as operation of the magazine, Church Hall etc. that make such an important contribution to parish life and to our unrestricted finances.

The PCC would also like to encourage those persons who don't already subscribe to the parish magazine to do so. It is produced in full colour and contains much useful local information and topical articles, as well as providing a forum for local businesses to advertise and raise awareness of their services.

Approved by order of the Trustees and signed on their behalf by:



Mrs Melanie Edge
Chairperson and Churchwarden



Mr Graham Elliott
Treasurer

18 April 2026

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2025

Statement of Trustees' Responsibilities

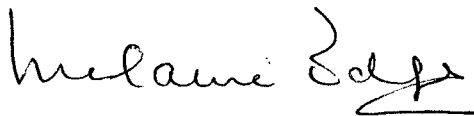
The Trustees are responsible for preparing the Annual Report of the Trustees and the financial statements in accordance with applicable law and in accordance with UK accounting standards (UK Generally Accepted Accounting Practice).

Under charity law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of those resources, including its income and expenditure for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements using the going concern basis of accounting unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of other applicable legislation. They also have general responsibility for safeguarding the assets of the charity and for taking such steps as are reasonably open to them to prevent and detect fraud and other irregularities.

Approved by order of the Trustees and signed on their behalf by:



Mrs Melanie Edge
Chairperson and Churchwarden



Mr Graham Elliott
Treasurer

18 April 2026

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2025

Independent Examiner's report to the Trustees of the Ecclesiastical Parish of Parochial Church Council of Amberley with North Stoke (the "Charity")

I report to the Charity Trustees on my examination of the financial statements of the Charity for the year ended 31 December 2025.

Responsibilities and Basis of Report

As the Trustees of the Charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2001 (the "2011 Act").

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

Independent Examiner's Report

Your attention is drawn to the fact that the Charity has prepared the financial statements in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

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

- adequate accounting records have not been kept by the Charity as required by Section 130 of the 2011 Act; or
- the financial statements are not in agreement with those accounting records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view which is not a matter considered as part of the independent examination.

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

The purpose of my work and to whom I owe responsibility

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees, as a body, for my work, or for this report.

James Peach, FCA
for and on behalf of Kreston Reeves LLP
Springfield House, Springfield Road, Horsham, West Sussex, RH12 2RG

Date: 18/04/2026

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2025

Statement of Financial Activities for the year ended 31 December 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	2	27,098	5,030	32,128	48,838
Charitable activities	3	15,921	100	16,021	20,084
Other trading activities	4	95	6,962	7,057	14,088
Investments	5	2,470	541	3,011	3,107
Total income		45,584	12,633	58,217	86,117
Expenditure on:					
Raising funds	6	(591)	-	(591)	(3,424)
Charitable activities	7	(53,394)	(34,590)	(87,984)	(50,900)
Total expenditure		(53,985)	(34,590)	(88,575)	(54,324)
Net (losses)/gains on investments		(418)	(291)	(709)	356
Net (expenditure)/income		(8,819)	(22,248)	(31,067)	32,149
Reconciliation of funds:					
Total funds brought forward		303,272	59,785	363,057	330,908
Net income/(expenditure)		(8,819)	(22,248)	(31,067)	32,149
Total funds carried forward		294,453	37,537	331,990	363,057

The Statement of Financial Activities includes all gains and losses recognised for the year.

The notes on pages 13 to 21 form an integral part of these financial statements.

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2025


Balance Sheet

on 31 December 2025

	Note	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	10		227,961		231,297
Investments	11		15,297		16,006
			<u>243,258</u>		<u>247,303</u>
Current assets					
Debtors	12	3,892		4,439	
Cash at bank and in hand		93,191		138,695	
		<u>97,083</u>		<u>123,134</u>	
Creditors: amounts falling due within one year	13	(8,351)		(7,380)	
		<u></u>		<u></u>	
Net current assets			88,732		115,754
			<u></u>		<u></u>
Net assets			331,990		363,057
			<u></u>		<u></u>
Charity funds					
Unrestricted funds	14		294,453		303,272
Restricted funds	14		37,537		59,785
			<u></u>		<u></u>
Total funds			331,990		363,057
			<u></u>		<u></u>

The notes on pages 13 to 21 form an integral part of these financial statements.

These financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Mrs Melanie Edge
Chairperson and Churchwarden

18 April 2026



Mr Graham Elliott
Treasurer

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2025

Notes

(forming part of the financial statements)

1 Accounting policies

The Parochial Church Council of Amberley with North Stoke ("PCC") is an incorporated body governed by the Parochial Church Council Powers Measure (1956) as amended and the Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended). Legally the council is responsible for the financial affairs of the church parish and the maintenance of its assets, such as churches and church halls, and for promoting the mission of the church.

1.1 Basis of preparation of these financial statements

These financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The PCC meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

No amendments arising from the implementation of this Standard have affected the previously published financial position of the PCC.

1.2 Income

All income is recognised once the PCC has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated based on time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is that incurred on undertaking the activities which further the PCC's objectives, as well as any associated support costs.

All expenditure is shown inclusive of irrecoverable VAT.

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2025

Notes (continued)

1 Accounting policies (continued)

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and recognised when the future economic benefits are probable, and the cost or value of the assets can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition are included in the measurement of cost.

Depreciation is charged so as to allocate the cost of the tangible fixed assets less their residual values over their estimated useful lives, using the straight-line method.

The estimated useful lives are as follows:

- Freehold property - 50 years

1.5 Investments

Fixed asset investments are financial instruments and are initially recognised at their transaction cost, and subsequently measured at fair value, unless the value cannot be measured reliably, in which case they are measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Net Gains/(losses) on investments' in the Statement of Financial Activities.

1.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered.

Prepayments are valued at the amount prepaid net of any trade discounts due.

1.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with maturities of three months or less from the date of acquisition or opening of the deposit or similar account.

1.8 Liabilities and provisions

Liabilities are recognised in the balance sheet when there is a present legal or constructive obligation arising as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the PCC anticipates it will pay to settle the obligation or the amount received as advanced payments for the goods or services it must subsequently provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

1.9 Financial instruments

Other than investments, the PCC only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.10 Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the PCC and which have not been designated or otherwise restricted for use for other purposes.

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2025

Notes (continued)

1 Accounting policies (continued)

1.10 Fund accounting (continued)

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors, or which have been raised by the PCC for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aims and uses of each restricted fund are set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

2 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Planned giving	10,950	-	10,950	12,315
Income tax recoverable	5,006	-	5,006	5,281
Collections at services	5,566	-	5,566	7,905
Legacies	-	-	-	-
Gift days, sundry donations and appeals	5,576	30	5,606	6,287
Grants	-	5,000	5,000	17,050
Total 2025	27,098	5,030	32,128	48,838
Total 2024	31,291	17,547	48,838	

3 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Church fees received	3,689	100	3,789	6,068
Church hall rentals	1,744	-	1,744	3,200
United Benefice cost recharges	-	-	-	(140)
Parish magazine	10,488	-	10,488	10,956
Total 2025	15,921	100	16,021	20,084
Total 2024	19,484	600	20,084	

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2025

Notes (continued)

4 Income from other trading activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Fundraising events	70	6,962	7,032	14,050
Other income	25	-	25	38
Total 2025	95	6,962	7,057	14,088
Total 2024	2,005	12,083	14,088	

5 Investment income

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Interest receivable	2,470	541	3,011	3,107
Total 2024	2,489	618	3,107	

6 Expenditure on raising funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Fundraising costs	591	-	591	3,424
Total 2024	271	3,153	3,424	

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2025

Notes (continued)

7 Expenditure on charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Missionary and charitable giving	281	-	281	251
Diocesan parish contribution	16,000	-	16,000	16,000
Other clergy costs	66	-	66	(272)
Church running expenses	11,949	50	11,999	12,134
Upkeep of churchyard	8,278	-	8,278	5,800
Parish magazine	6,558	-	6,558	6,341
Church hall running costs	5,016	-	5,016	5,270
Church hall refurbishment	-	34,540	34,540	-
Depreciation	3,336	-	3,336	3,336
Independent examination fees	1,590	-	1,590	1,500
Other expenses	320	-	320	540
Total 2025	<u>53,394</u>	<u>34,590</u>	<u>87,984</u>	<u>50,900</u>
Total 2024	<u>50,740</u>	<u>160</u>	<u>50,900</u>	

Throughout 2024 and 2025 the PCC had two part time employees. Church and church hall running expenses include payments to these two part time employees of £6,182 (2024 - £6,174). These payments were not large enough to attract social security costs.

8 Independent examiner's remuneration

The independent examiner's remuneration comprises a fee for the independent examination of £1,590 (2024 - £1,500).

9 Trustees' remuneration

None of the trustees received any remuneration or other benefits (2024 - £Nil) nor did they incur expenses (2024 - £Nil).

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2025

Notes (continued)

10 Tangible fixed assets

	Freehold property £	Total £
Cost		
Balance at 1 January 2025 and 31 December 2025	278,000	278,000
	<hr/>	<hr/>
Accumulated depreciation		
Balance at 1 January 2025	46,703	46,703
Amortisation for the year	3,336	3,336
	<hr/>	<hr/>
Balance at 31 December 2025	50,040	50,040
	<hr/>	<hr/>
Net book value		
At 1 January 2025	231,297	231,297
	<hr/>	<hr/>
At 31 December 2025	227,961	227,961
	<hr/>	<hr/>

11 Fixed asset investments

	2025 £	2024 £
Other investments at valuation		
At 1 January	16,006	15,650
Revaluations	(709)	356
	<hr/>	<hr/>
At 31 December	15,297	16,006
	<hr/>	<hr/>

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2025

Notes *(continued)*

12 Debtors

	2025	2024
	£	£
Other debtors	1,547	1,844
Prepayments and accrued income	2,345	2,595
	<hr/>	<hr/>
	3,892	4,439
	<hr/>	<hr/>

13 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other creditors	366	271
Accrued expenses	2,627	2,048
Deferred income	3,538	5,061
	<hr/>	<hr/>
	8,351	7,380
	<hr/>	<hr/>

Deferred income comprises fund raising event and parish magazine subscription and advertising income received in advance.

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2025

Notes (continued)

14 Statement of funds

Current year	Balance at 1 January £	Income £	Expenditure £	Gains/ (losses) £	Balance at 31 December £
Unrestricted funds					
General funds	303,272	45,584	(53,985)	(418)	294,453
Restricted funds					
Collard	5,447	27	-	-	5,474
Collard Churchyard	9,436	275	-	(291)	9,420
Bells	3,767	100	(50)	-	3,817
Choir	3,538	-	-	-	3,538
Fabric	10,972	144	-	-	11,116
Church hall	26,625	12,087	(34,540)	-	4,172
	59,785	12,633	(34,590)	(291)	37,537
Total funds	363,057	58,217	(88,575)	(709)	331,990
Prior year	Balance at 1 January £	Income £	Expenditure £	Gains £	Balance at 31 December £
Unrestricted funds					
General funds	298,821	55,269	(51,011)	193	303,272
Restricted funds					
Collard	5,420	27	-	-	5,447
Collard Churchyard	8,994	279	-	163	9,436
Bells	3,617	200	(50)	-	3,767
Choir	3,248	400	(110)	-	3,538
Fabric	10,808	164	-	-	10,972
Church hall	-	29,778	(3,153)	-	26,625
	32,087	30,848	(3,313)	163	59,785
Total funds	330,908	86,117	(54,324)	356	363,057

The Restricted funds are restricted for the following uses:

- Collard – For the benefit of children of parishioners under school age.
- Collard Churchyard - For repairs and maintenance of the Collard family grave in the Churchyard.
- Bells - For repairs and maintenance to the bells or bell chamber, or in relation to bellringing.
- Choir - For expenses incurred specific to the choir.
- Fabric - For repairs and maintenance to the fabric of the Church.
- Church Hall - For repairs, maintenance and refurbishment of the Church Hall.

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2025

Notes (continued)

15 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Current year			
Tangible fixed assets	227,961	-	227,961
Fixed asset investments	8,304	6,993	15,297
Current assets	66,539	30,544	97,083
Creditors: amounts falling due within one year	(8,351)	-	(8,351)
	<hr/>	<hr/>	<hr/>
Total at 31 December 2025	294,453	37,537	331,990
	<hr/>	<hr/>	<hr/>
Prior year			
Tangible fixed assets	231,297	-	231,297
Fixed asset investments	8,722	7,284	16,006
Current assets	70,633	52,501	123,134
Creditors: amounts falling due within one year	(7,380)	-	(7,380)
	<hr/>	<hr/>	<hr/>
Total at 31 December 2024	303,272	59,785	363,057
	<hr/>	<hr/>	<hr/>

16 Related parties

There were no related party transactions in the year or the prior year that require disclosure under the Charities SORP (FRS102).