



ANNUAL REPORT AND FINANCIAL STATEMENTS

PARISH OF ST ANDREW'S CHURCH, NUTHURST, AND THE CHURCH OF THE GOOD SHEPHERD, MANNINGS HEATH

2025

This report covers the period from the last AGM/APCM on 27th April 2025 to 26th April 2026, with the exception of the Financial Report which covers the period from 1st January 2025 to 31st December 2025.

ANNUAL REPORT FOR THE PERIOD ENDED 26th April 2026

INCUMBENT: Venerable Angela Martin.

BANK: NatWest, 47 Carfax, Horsham, West Sussex

INDEPENDENT EXAMINATION: Clive Pyzer FCCA, 3 Masons Field, Mannings Heath,

Churchwardens: Peter Swift and Ann Bryant

Electoral Roll Officer: Penny Sewell

Safeguarding Officer: Robert Petts

Treasurer: Steve Cottingham

Reader: Geoff Smith

Deanery Synod representative: Michael Hoare

PCC members: Peter Bradley
Simon Pickles
Eve Mauchel

Secretary: Mike Thompson

RECTOR'S REPORT 2025

It has been another richly eventful and grace-filled year in the life of our parish. As so many churches across the country experience a "quiet revival," we too have welcomed new faces into our church family, as well as those returning after time away.

In a world that feels increasingly hurried and unsettled, the church remains one of the few constants - a place of anchor and stability. Our worship and our life together continue to offer people a refuge from the noise of the world and a reminder of the enduring truth that *love conquers all*.

Amid the chaos of global events and the clamour of social media algorithms that narrow our perspectives, many people are searching for hope and authenticity. My prayer is that all who encounter our Lord - whether in church, at an event, walking through our beautiful countryside, or in conversation with one of the faithful - will find a new openness to a life filled with hope and love.

Highlights of 2025

Worship & Life Events

This year we celebrated three weddings, all of which shone all the more thanks to the newly refurbished interior of the church - complete with upgraded lighting and full redecoration. Our temporary relocation to the Church of the Good Shepherd during the eleven-week closure was an unexpected joy and a reminder of our adaptability as a church family.

Beautiful new curtains - expertly sewn by Lily, our local seamstress - now grace our doorways, offering both warmth and elegance.

One of the year's greatest joys was the baptism and welcome to the Lord's table for Jadon, following his preparation throughout November and his baptism shortly after his 17th birthday. Please continue to pray for him as he looks forward to confirmation in May.

We also walked alongside many who grieved this year, conducting twelve funerals, including that of our beloved Dorothy Parks - whose long life of faith and commitment to this parish was deeply moving to celebrate. In a poignant moment of hope, the confetti from a recent wedding still lay along her funeral path, a reminder that in church we honour every stage of life: birth, marriage, and the final journey home to the Lord.

Shared Ministry & Gratitude

Across this report you will read about the extraordinary things achieved by so many dedicated people. I want to offer heartfelt thanks to everyone who contributes to our ministry and community life.

Our churchwardens, Pete Swift and Annie Bryant, work tirelessly behind the scenes, including producing the new pew sheet that many of us enjoy each week.

Vivian and the social team continue to create events that bring us together - from the Valentine's coffee morning to the Christmas tree festival. And special thanks go to the "Eves" of Mannings Heath for knitting our new nativity figures, which featured prominently in this year's Christmas video produced by Rhodri and Rosie Martin.

We are also grateful for the generous donation made by our church family toward the completion of the new ARK at the school - already proving a wonderful blessing to the children.

Faith Formation & New Initiatives

In November we hosted *The Prayer Course*, which was well attended across the eight weeks leading up to Christmas. I look forward to running it again after Easter 2026.

Much work has also gone into improving the comfort and functionality of our worship space, building on the lighting and redecoration completed this year. Thanks to the dedication of Peter Bradley, Gareth Martin, Mike Thompson, and Simon Pickles, we have made significant strides toward upgrading our sound system and heating.

Another milestone has been the launch of a weekly after-school art club, running alongside the school's regular collective worship visits. This vibrant ministry - led with enthusiasm by Geoff Smith and supported by a growing team - has been a beautiful sign of life and hope in our parish.

Closing Reflection

Throughout this year, we have seen God at work - in quiet moments of prayer, in the celebrations of life's milestones, in the creativity of children, and in the steadfast service of so many.

Thank you for your faithfulness, your energy, and your commitment to our shared mission.

As we look ahead, may we continue to be a beacon of hope, love, and welcome in our community.

Venerable Angela Martin

CHURCH WARDEN'S REPORT

Peter Swift

This the sixth year that I have been privileged to be part of a magnificent team that support Angela Martin, the parishioners and local societies.

My role is mainly in the area of communications which consists of weekly emails, updates and maintaining our website as well as the 'Church Near You' website and the production of weekly service and notice sheets, special service booklets, notice board documents and fliers.

I continue to organise local clergy who stand in for Angela while she is away. I would like to say a very special thank you to Sally Epps, David Porter and Peter Sills for their continued support.

I wish to thank the Standing Committee and PCC members. Without these supporting groups and the organists, choir, the blossom ladies, holy mowers, the church cleaners and Social Committee and many others from the congregation who regularly take on the duties of sidesmen, readers, bell ringers, tea and coffee makers, the church would not function as well as it does.

My grateful thanks go to our Lay Reader Geoff Smith, to my co Church Warden, Ann Bryant who assists me with the production of the written communications.

An additional task is to give notices to the congregation at the end of the service.

Ann Bryant

This is the end of my first year as Church Warden and very much the novice. There is a lot to learn and understand, but I am enjoying being part of the strong team supporting The Venerable Angela Martin and Parishioners.

My involvement, working alongside my fellow Church Warden, Peter Swift, whose support over the past year I greatly appreciate, is to assist with the production of the Church notices and Service booklets and I have recently taken on updating the weekly 'News from the Pews'.

I am conscious as Church Warden of my role to support the Ven. Angela Martin to the best of my ability.

Peter Swift Ann Bryant
Church Wardens

SAFEGUARDING REPORT

There have been significant improvements in the Chichester Safeguarding portal. The new dashboard system works very well and observance to best practices is easy. In addition, a safeguarding hub provides anyone interested with an extensive library of policies and procedures to ensure that we have the knowledge to keep the Parish safe. I encourage all of you to have a look at the link below.

<https://safeguarding.chichester.anglican.org/parishdashboard/>

All relevant risk assessments for the purposes of the Parish Dashboard have been completed.

Dashboard Level 1 remains fully compliant and significant progress made towards Level 2.

Advice has been given for the volunteers for the craft classes being held at St Andrews School.

Safeguarding training will be carried out where appropriate through the Chichester Safeguarding portal.

The leadership team have achieved the required level of safeguarding training satisfactorily.

Members of the PCC have completed the Foundation Level (C0) satisfactorily.

All DBS checks remain compliant to all appropriate personnel.

The PCC still receive reports of all Safeguarding activities at each meeting.

Robert Petts Safeguarding Officer

FABRIC REPORT

Another very busy year. Several projects were completed and/or put in motion.

The major works on the west wall to prevent water incursion was completed enabling the internal redecorations to take place. Thanks to our contractors, Charles Wadey & Sons, this was completed in July, and we are very pleased with the result. In conjunction with the redecoration our electrical contractors installed the additional lighting in the Nave and Chancel which has been a great improvement and now provides additional lighting to the ceiling.

The PCC approved a quote from Crystal Clear Audio for the installation of a replacement digital sound system. This is being installed as I write this report so should be fully operational in April.

This will include new/ more powerful speakers in the Nave and Chancel and will also afford visitors (schools, weddings, funerals etc) to introduce their own music through the system.

Following on from the energy audit last year there has been much investigation and planning into introducing under pew heating. This work has been led by Gareth Martin, and we are indebted to him for leading this project which is now under consideration by the DAC. The plans if approved will be to provide under pew heating initially in the front pews as we are limited by the current electricity capacity. If this is successful, we intend to move to the final phase of upgrading our power supply and then installing heaters in the remaining pews and replacing/ adding some wall heaters.

More recently we have revisited our plans for installing an accessible toilet in the vestry and providing a kitchenette facility at the rear of the church. Our current architect has been asked for drawings to facilitate these changes.

We continue to value the hard work of our dedicated Holy Mowers team who keep the churchyard in such good order. During the year their leader, Paul Williams retired and we thank him for his long and dedicated service.

Peter Bradley

HORSHAM DEANERY SYNOD REPORT

The Horsham Deanery Synod is a representative body within the Diocese of Chichester that connects local Anglican parishes in the Horsham area with diocesan leadership. It consists of clergy and elected lay members who meet for discussion on mission, ministry, and to share best practices.

There are 16 Parishes in the Deanery each having the opportunity to elect laity members to Synod. In respect of Nuthurst, with 80 on the Electoral Roll, the maximum number that can be elected is 3.

During the last year 2 Deanery meetings have been held, the first on 15th October 2025 at St Margaret's, Warnham and the second on 4th March 2026 at St Mary's, Billingshurst.

At these meetings, Reports have been received on "General Synod" (held in London in February 2026) "Working with State Primary Schools", "Friends of Chichester Cathedral" and "Care of God's Creation" to name but a few.

The next meeting of Deanery Synod is 15th October 2026.

Michael Hoare

SOCIAL TEAM REPORT

The Social Team continues to hold a series of events for the enjoyment and social life of the members of the church and residents of the Parish. We aim to repeat events that have proved popular while staying on the lookout for new ideas.

The winter is cheered by our annual Valentine's Day Coffee Morning, held in the cosy Church of the Good Shepherd. With the mix of a Bring and Buy cake and jam stall, jigsaws and a raffle, it was just as cheerful a morning as ever with the little Chapel full of chatter.

We were happy to support St. Andrew's school at their Summer Fete and Christmas Fayre with a cake stall. We found our selection of cup cakes and buns were very popular with the children.

The decision to hold the Rectory Garden Summer Coffee Morning and Produce Sale in August was a good one – not only because we had plenty of wonderful plants and vegetables but also because the weather was very kind. We will repeat it this year and trust that its reputation has spread.

We welcomed Andrew Bernardi and his musicians for the annual Shipley Arts Festival jazz concert in St. Andrew's in October.

Our events flow with the church calendar so for Harvest Festival – and by popular demand – we served soup and sausages after the service. It was a lovely opportunity to linger and enjoy the beautifully decorated church as well.

And so our year ends with Christmas, which is particularly special. Now in its fourth year, we had the best ever Christmas Tree Festival. Every club and society seemed to excel in decking their tree with topical and beautiful, often hand-made, decorations. It was lovely to welcome so many people with mulled wine and mince pies to the Lighting Up Party and Grand Raffle Draw.

The Grand Christmas Raffle has been adapted to provide lovely prizes that don't rely too heavily on local businesses. This year, the splendid display of fabulous hampers as well as vouchers and Christmas wreathes meant there were plenty of very happy prize winners. We are very grateful for all the donations received for the raffle as well as to sisters Linda and Jen and to Judy Smith for making up such beautiful prize hampers.

We are now planning this year's events and would like to take this opportunity to thank all the members of the church and the parish for their help and support in making them a success.

Vivien Chaffin

FINANCIAL REVIEW FOR THE YEAR TO 31 DECEMBER 2025

(to be read in conjunction with the Financial Statements)

Statement of Financial Activities (page 1)

INCOME:

The Statement of Financial Activities, page 1, summarises the income and expenses, detailed on pages 6 and 7, note 2 and 3, for the year. The 'Unrestricted Funds' column shows that for the year there was a surplus of £10,499 (surplus £6,964 – 2024), before adjusting for changes in value of the unrestricted investments.

Note 2a, page 6, shows that weekly collections, £3,291 (£4,187 - 2024), and planned giving income, £18,488 (£18,163 - 2024) in total have remained fairly constant, but unfortunately the weekly collection have reduced which is a concern.

Fundraising activities, note 2b, £2,155 (£2,970- 2024) have once again contributed significantly to the PCC, thanks to the tireless efforts of the Social Committee.

Investment income, note 2c, £41,174 (£46,011 – 2024) has shown a decrease this year due to the lower interest rates earned on the Mobsby Legacy, the capital of which has been invested in fixed interest term deposits with Natwest Bank.

Total income for the year, excluding legacies, £79,756 (£81,584 – 2024), showed a small decrease due mostly to the reduction in the interest on the Mobsby Legacy. During the year the PCC received the final distribution from the Mobsby Estate in the sum of £67,151.

EXPENDITURE:

Total normal expenditure, page 7 note 3, at £74,312 (£95,111 - 2024), includes increased Parish Contribution at £52,557 (£51,504 – 2024), which is the largest item of expenditure, 70.72% (69.02% -2024) of the total.

Further significant repair costs were incurred at St Andrew's in respect of internal decorations and improved lighting. The PCC decided that these costs and the architect's fees for overseeing this work should be charged to the Designated Fund (note 3b).

Normal maintenance of the churches has been charged to Unrestricted Funds.

During the year the PCC agreed to make a donation of £50,000 to the St Andrew's School Nuthurst Building project, this was also charged to the Designated Fund (note 3b) as part of the Parish outreach policy.

Other expenses, including Rectory costs, £2,347 (£1,880 – 2023), whilst the other expenses, have remained fairly constant. PCC is aware that other items of expenditure have to be kept tightly under control, and continues to endeavour to do so.

Balance Sheet (page 2)

FIXED ASSETS (page 8 notes 4 & 5)

Investments: This year the value of the Endowment Fund investments, page 8 note 5, have decreased in value by £3,109 (increased £8,781 - 2023). The value of our Unrestricted Fund increased by £879 (£1,070 – 2024), this is still producing an income return on capital of over 4.5%.

CURRENT ASSETS (page 9 notes 6 & 7)

The most notable item detailed in note 6d, as last year, shows that total short-term deposits with Natwest Treasury were £560,166 (£611,622 – 2024), the decrease reflecting the expenditure incurred during the year (page 7 note 3).

Reserves Policy

It is the PCC's policy to maintain a balance in the unrestricted cash fund which equates to approximately three months of unrestricted payments, as a contingency against unforeseen situations. We held at least that amount at all times during the year and at the end of the financial year.

The surplus unrestricted funds, which have been allocated to the Designated Fund, were invested with Natwest Treasury on fixed term deposits to obtain as good a rate of interest as possible.

Preview for the year to 31 December 2026

The PCC is actively looking to continue refurbishment of St Andrew's and has been visiting other churches, where they have been through significant refurbishments, to get ideas for our own work.

However, our normal expenditure for the year will once again increase, our Parish Contribution has increased to £53,259 (£52,557 – 2024), so despite currently having funds in the bank, the PCC is mindful of the need to keep costs under review and remind parishioners of the need to maintain, and improve where possible, the level of voluntary income.

Currently our budget for the current year 2026, before any building works and excluding the interest received from the Mobsby legacy capital, continues to show a deficit of over £21,890 (£22,620 – 2025).

Steve Cottingham
Hon. Treasurer

April 2026

St ANDREW'S SCHOOL 2025/6

1. **"THE ARK" was the highlight of the Year. Opened in September it now accommodates the Reception Class and the Nursery.** This has replaced the old and tired hutted classroom which was installed second hand in 1984. The extra classroom has enabled the School to achieve its ambition of single-form entry, with a classroom for each year group. The Nursery is now a modern and comfortable facility.
2. **Links with the Parish Church** – The church supported the improvements to the school classroom provision by making a financial contribution of £50,000 towards the construction of 'The Ark', as described above.
3. On-going links between the school and the Parish Church has included fortnightly School Worship attended by all the pupils in the Church on Wednesday afternoons in term time. These are attended by all school pupils. They are led by the Church's Licenced Lay Minister, Geoff Smith, and focus on the School's Christian Values for Life. The Values have included: Friendship; Respect; Thankfulness; Trust; Perseverance and Justice.
4. School pupils have also attended and have been fully involved in special Sunday Services. Of particular note was the Christmas Toy Service, where Chris Turner came and spoke of the work of the charity Edukid, which is one of the charities supported by our church. This has led to a continuing dialogue between Chris and the school, focussing on their work in Uganda and Peru.
5. School children decorated the main Christmas tree in the Church, including making some of the decorations. This Christmas tree formed part of the Church's Christmas Tree Festival. Christmas services for some of the school's individual year groups were also held over the Christmas period at St Andrew's Church, with many parents attending.
6. The most recent initiative between the church and the school is the holding of a weekly Art and Craft 'After School' Club on Fridays in term-time. All of the leaders of this Club are members of the church congregation. Many crafts have been made, all with a Christian theme. There are eighteen members of this Club, which will be continuing throughout 2026.
7. Members of the church congregation have also been involved in some of the school events, providing refreshment stalls at the school's Summer and Christmas Fairs.
8. **Pupils** - interest from prospective new parents continues to increase. Roll call presently hovers around 170.

9. **Senior Staff** - the senior management team of Nathan Golbey (Head), Sam Bacon (Dep Head), and Helen Hazlewood (Senior Teacher) are excellent. They, and the rest of the staff – teaching and support - enjoy a very high level of confidence from the parents and governors.
10. **Teaching Staff** - the School continues to have a settled teaching team with seven classes permanently staffed.
11. **Admin Staff** - as well as dealing with all the day-to-day admin, they now manage much of the capital project work , supported by the Governors.
12. **Pre-School Nursery** - the Nursery, “Nutkins”, is increasingly popular, and is now running to full capacity of 20 children. Although it is run as a separate independent operation, it continues to provide a valuable feeder stream to the School. OFSTED recently judged it to be “Strong”.
13. **Activities** –the after-school club SAFA and the Breakfast Club, namely the “wrap-around care”, remain very popular for parents and children alike.
14. **Parent Teacher Association** - the PTA, formally the Nuthurst School Association, remains very active for both fundraising and social activities. £6,000 was raised in 2025.
15. **Sport** - continues to flourish.
16. **Masterplan Refurbishment** – The only item outstanding on the Masterplan (drawn up in 2017/18) is the replacement staff room - this is now scheduled for 2027. During the last nine years, all the class rooms have undergone major refurbishment, the entrance hall, library and admin area are all new, the Year 2 wash/cloakrooms are new, and finally there is now The Ark
17. **Finance** – the School maintains a healthy current account surplus.
18. **Governors** - the Governing Body continues to work closely with the School. Judy Smith chairs the Resources (Premises/Capital Projects/Finance) sub-committee. Geoff Smith is sub-committee chairman for Teaching/Learning/Ethos; he also has a close involvement in the School’s worship/assemblies and overall faith instruction. David Christian chairs the Admissions sub-committee. Two new parent governors were appointed in 2025.

David Christian, retiring Chair of Governors (replaced by Sean Hanan 26 March 2026)

**PAROCHIAL CHURCH COUNCIL OF ST ANDREWS, NUTHURST
AND CHURCH OF THE GOOD SHEPHERD, MANNINGS HEATH
Registered Charity No. 1210737**

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2025

CONTENTS	Page
Statement of financial activities (Income and Expenditure)	1
Balance sheet (Assets and Liabilities Statement)	2
Notes to the financial statements	3 to 10
Independent Examiner's report	11 to 12

St Andrews Church, Nuthurst Street, Nuthurst, West Sussex
Church of the Good Shepherd, Church Road, Mannings Heath, West Sussex

Incumbent : The Venerable Archdeacon Angela Martin

Independent Examiner: Clive Pyzer FCCA, 3 Masons Field, Mannings Heath

Bankers: NatWest, 47 Carfax, Horsham, West Sussex

**PAROCHIAL CHURCH COUNCIL OF ST ANDREWS, NUTHURST
AND CHURCH OF THE GOOD SHEPHERD, MANNINGS HEATH**

Page 1

**Registered Charity No. 1210737
STATEMENT OF FINANCIAL ACTIVITIES**

YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted Funds £	Designated Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
Incoming resources						
Voluntary charitable income	2a	36,427	72,343	-	108,770	32,551
Activities for generating funds	2b	2,155	-	-	2,155	2,970
Income from investments	2c	41,174	-	-	41,174	46,011
Church charitable activities	2d	5,055	-	-	5,055	2,171
Total incoming resources		84,811	72,343	-	157,154	83,703
Resources expended						
Fund raising trading costs	3a	-	-	-	-	-
Church charitable activities	3b	74,312	85,628	-	159,940	95,111
Total resources expended		74,312	85,628	-	159,940	95,111
Net incoming (outgoing) resources		10,499	(13,285)	-	(2,786)	(11,410)
Transfers and other recognised gains						
Profit/(Loss) on revaluation of investments	5/8	879	-	(3,109)	(2,230)	9,851
(Loss)/Gain on sale of investments					-	-
Net movement in funds		11,378	(13,285)	(3,109)	(5,016)	(1,559)
Total funds brought forward 1 January 2025	8	143,887	555,982	453,861	1,153,730	1,155,289
Total funds carried forward 31 December 2025	8	155,266	542,697	450,752	1,148,715	1,153,730

The notes form part of these statements

PAROCHIAL CHURCH COUNCIL OF ST ANDREWS, NUTHURST
AND CHURCH OF THE GOOD SHEPHERD, MANNINGS HEATH

Page 2

Registered Charity No. 1210737

BALANCE SHEET

YEAR ENDED 31 DECEMBER 2025

	Notes	2025 £	2024 £
Fixed Assets			
Tangible fixed assets	4	6,262	1,210
Investments	5	450,750	453,859
		457,012	455,069
Current Assets	6	697,767	701,463
Creditors: amounts falling due within one year	7	(6,065)	(2,802)
Net Current Assets		691,702	698,661
Total Net Assets		<u>1,148,714</u>	<u>1,153,730</u>
Funds of the Charity			
Unrestricted funds	9	155,265	143,887
Designated funds	9	542,697	555,982
Endowment funds	9	450,752	453,861
Total Charity Funds		<u>1,148,714</u>	<u>1,153,730</u>

Approved by the PCC on 22 March 2026 and signed

The Venerable Archdeacon Angela Martin
Incumbent

The notes form part of these statements

**PAROCHIAL CHURCH COUNCIL OF ST ANDREWS, NUTHURST
AND CHURCH OF THE GOOD SHEPHERD, MANNINGS HEATH
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2025**

Page 3

ACCOUNTING POLICIES

1 Basis of preparation

- (a)** The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and the Church Accounting Regulations 2006, in accordance with applicable accounting standards and the current Statement of Recommended Practice, Accounting and Reporting by Charities, (SORP (FRS 102)).

The financial statements have been prepared under the historical cost convention as modified by the inclusion of investments at market value and the revaluation of fixed assets. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those which are informal gatherings of church members.

Funds accounting

- (b) General funds** - are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds - comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds - are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Endowment funds - funds the capital of which must be maintained; only income arising from the investment of the endowment may be used, either as restricted or unrestricted funds, depending on the purpose set out in the terms of the original endowment.

Investment income and gains are allocated to the appropriate fund.

**PAROCHIAL CHURCH COUNCIL OF ST ANDREWS, NUTHURST
AND CHURCH OF THE GOOD SHEPHERD, MANNINGS HEATH
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2025**

Page 4

Incoming resources

- (c) All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Voluntary Income

Collections are recognised when received.

Planned giving receivable is recognised only when money is received.

Income tax recoverable on Gift aid donations is recognised when the income is recognised.

Grants and Legacies are recognised when the PCC is legally entitled to the amount which is due.

Statutory fees for weddings and funerals are recognised when the events have occurred. Fees received in advance of the event are recognised as deferred income until the event occurs. The statutory proportion of fees held as agent for and due to the Diocese of Chichester, are not recognised as income and are included in creditors until paid.

Income from Investments

Dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue.

Gains and losses on investments

Realised gains are recognised when the investments are sold. Unrealised gains and losses are accounted for on revaluation at the year end.

Resources expended

- (d) All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Grants

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

The diocesan parish contribution is accounted for on an annual basis, reflecting the allocation set by our Deanery.

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2025

Tangible fixed assets and depreciation

(e)

Consecrated and beneficed property of any kind is excluded from the accounts by s.10(2) of the Charities Act 2011.

Movable church furnishings held by the Rector and Churchwardens on special trust for the PCC and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected. For inalienable property acquired prior to 1 January 2003 there is insufficient cost information available and therefore such assets are not valued in the accounts. Items acquired since 1 January 2003 have been capitalised in the accounts and depreciated over their useful life.

All expenditure on consecrated or beneficed buildings and individual items costing under £1,000 are written off in the year they were incurred.

Depreciation is provided on all tangible fixed assets as follows:

Church equipment	25% of net book value per annum
Churchyard equipment	25% of net book value per annum

No depreciation is provided on freehold property as it is the PCC's policy to maintain these assets in a continued state of sound repair. The useful economic life of these assets is so long and residual values so high that any depreciation would not be material. These assets will be subject to annual impairment reviews. Provision will be made if there has been any permanent diminution in value.

Investments

(f)

Investments are stated at the market value at the balance sheet date.

**PAROCHIAL CHURCH COUNCIL OF ST ANDREWS, NUTHURST
AND CHURCH OF THE GOOD SHEPHERD, MANNINGS HEATH
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2025**

Page 6

2 Analysis of Incoming resources		Unrestricted	Designated	Endowment	Total	Total
		Funds	Funds	Funds	2025	2024
		£	£	£	£	£
Voluntary income						
(a)	Planned giving	18,488	-	-	18,488	18,163
	Special appeals	811	-	-	811	806
	Collections at all services	3,291	-	-	3,291	4,187
	Sundry donations	6,810	-	-	6,810	1,328
	Income tax recoverable	7,027	-	-	7,027	5,948
	Grants - VAT refund	-	5,192	-	5,192	2,118
	Legacy	-	67,151	-	67,151	-
		36,427	72,343	-	108,770	32,550
Activities for generating funds						
(b)	Fetes, bazaars and other fund-raising events	2,155	-	-	2,155	2,970
		2,155	-	-	2,155	2,970
Investment income						
(c)	Dividends and interest	41,174	-	-	41,174	46,011
	Realised (losses)/gains on sale of investments	-	-	-	-	-
		41,174	-	-	41,174	46,011
Income from charitable activities						
(d)	Fees from weddings etc.	4,826	-	-	4,826	1,963
	Hire of Church of the Good Shepherd	229	-	-	229	208
		5,055	-	-	5,055	2,171
Total incoming resources		84,811	72,343	-	157,155	83,702

**PAROCHIAL CHURCH COUNCIL OF ST ANDREWS, NUTHURST
AND CHURCH OF THE GOOD SHEPHERD, MANNINGS HEATH**
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2025

Page 7

3 Analysis of Resources expended	Unrestricted	Designated	Endowment	Total	Total
	Funds	Funds	Funds	2025	2024
	£	£	£	£	£
Fund-raising trading costs					
(a) Fête and other costs	-	-	-	-	-
	-	-	-	-	-
Church charitable activities					
(b) Missionary and charitable giving					
Overseas:	-	-	-	-	-
Edukid	537	-	-	537	1,000
DEC Disasters appeal	-	-	-	-	-
Home:					
Family support	1,000	-	-	1,000	1,000
St Catherine's Hospice	1,000	-	-	1,000	1,000
St Andrew's School	-	50,000	-	50,000	500
Special collections	811	-	-	811	806
Horsham Matters	-	-	-	-	500
	3,348	50,000	-	53,348	4,806
Ministry costs:					
Diocesan parish contribution	52,557	-	-	52,557	51,504
Insurance	2,497	-	-	2,497	2,659
Other clergy costs	379	-	-	379	1,052
Church running expenses	4,365	-	-	4,365	3,586
Church maintenance	1,632	35,628	-	37,260	25,153
Upkeep of services	3,192	-	-	3,192	2,578
Upkeep of churchyard	215	-	-	215	483
Sunday school and youth	-	-	-	-	23
Upkeep of rectory	2,683	-	-	2,683	2,347
Independent examination fee	300	-	-	300	300
Art Club	135	-	-	135	-
Pastoral care	354	-	-	354	-
General expenses	568	-	-	568	218
Depreciation	2,088	-	-	2,088	404
Cost of charitable activities	70,964	35,628	-	106,592	90,307
Total resources expended	74,312	85,628	-	159,940	95,111

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2025

4	Fixed Assets	Church equipment £	Churchyard equipment £	Total £
	Cost or valuation			
	At 1 January 2025	35,393	5,985	41,378
	Additions in the year	-	7,140	7,140
	At 31 December 2025	35,393	13,125	48,518
	Depreciation			
	At 1 January 2025	35,003	5,165	40,168
	Provided in the year	98	1,990	2,088
	At 31 December 2025	35,101	7,155	42,256
	Net book value			
	At 31 December 2025	292	5,970	6,262
	At 31 December 2024	390	820	1,210
5	Investments	2025 £	2024 £	
	Market value 1 January 2025	453,859	445,078	
	Net investment gain (loss)	(3,109)	8,781	
	Market value 31 December 2025	450,750	453,859	

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2025

6	Current Assets	2025	2024
		£	£
	Stock		
(a)	Stock of oil and other consumables at estimated value	150	600
	Debtors		
(b)	Income tax recoverable	7,246	1,553
	Prepayments and accrued income	377	-
		7,623	1,553
	Investments and short-term deposits		
(c)	Investments at market value (Cost £54,183)	57,052	56,173
	Brokers account	7,844	8,264
		64,896	64,437
	Cash at bank and in hand		
(d)	Current account	64,932	23,250
	NatWest Treasury account	560,166	611,622
		625,098	634,872
	Total Current Assets	697,767	701,462
7	Creditors: amounts falling due within one year	2025	2024
		£	£
	Deferred income	-	400
	Accruals for utilities and other costs	6,067	2,402
		6,067	2,802

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2025

8 Statement of funds	1 Jan 2025	Adjustments	Income	Expenditure	Gains/Losses	31 Dec 2025
	£	£	£	£	£	£
Unrestricted Fund						
General fund	143,886	-	84,811	(74,312)	880	155,265
Designated fund, see note below	555,982	-	72,343	(85,628)	-	542,697
Total unrestricted funds	699,868	-	157,154	(159,940)	880	697,962

Designated Fund: Comprises chiefly the Mobsby Bequest, which was received without restriction, however the PCC has decided that the funds should be designated to the future refurbishment of the two Churches within the Parish and future outreach projects.

Restricted Fund: There are no restricted funds.

Endowment Fund						
Augusta Bigg Fund	453,590	-	-	-	(3,116)	450,474
Churchyard fund	271	-	-	-	7	278
Total endowment funds	453,861	-	-	-	(3,109)	450,752

Churchyard fund: which receives interest towards the cost of upkeep of the churchyard.

Endowment Fund: chiefly comprises a number of investments left in trust for the church by Augusta Bigg, only the interest of which is available to the PCC. There is one other small trust investment from a different source which requires the income to be spent on the churchyard.

9 Analysis of net assets by fund

	Unrestricted Funds	Designated Funds	Endowment Funds	Total 2025
	£	£	£	£
Fixed assets for church use	6,262	-	-	6,262
Investment fixed assets	-	-	450,752	450,752
Current assets	155,070	542,697	-	697,767
Current liabilities	(6,067)	-	-	(6,067)
Total funds net assets	155,265	542,697	450,752	1,148,714

THE INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

I report on the accounts of the PCC for the year ended 31 December 2025, which are set out on pages 1 to 10.

Respective responsibilities of the PCC and the examiner

As members of the PCC you are responsible for the preparation of the accounts.

You consider that the audit requirement of the Church Accounting Regulations and section 144(2) of the Charities Act 2011 ('the 2011 Act') do not apply, and that an independent examination is needed.

It is my responsibility to:

- (a) Examine the accounts under the Church Accounting Regulations and section 145 of the Charities Act.
- (b) To follow the procedures laid down in the general Directions of the Charity Commission (under section 145 (5) (b)) of the Charities Act, and
- (c) To state whether particular matters have come to my attention.

Basis of this report

My examination was carried out in accordance with the general Directions given by the Charity Commission.

That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records.

It also includes considering any unusual items or disclosures in the accounts, and seeking explanations from you as 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.

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

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
 - (a) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act and the Regulations 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.

Clive Pyzer FCCA
Chartered Certified Accountant
3 Masons Field
Mannings Heath
Horsham
RH13 6JP

THE INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

I report on the accounts of the PCC for the year ended 31 December 2025, which are set out on pages 1 to 10.

Respective responsibilities of the PCC and the examiner

As members of the PCC you are responsible for the preparation of the accounts.

You consider that the audit requirement of the Church Accounting Regulations and section 144(2) of the Charities Act 2011 ('the 2011 Act') do not apply, and that an independent examination is needed.

It is my responsibility to:

- (a) Examine the accounts under the Church Accounting Regulations and section 145 of the Charities Act.
- (b) To follow the procedures laid down in the general Directions of the Charity Commission (under section 145 (5) (b)) of the Charities Act, and
- (c) To state whether particular matters have come to my attention.

Basis of this report

My examination was carried out in accordance with the general Directions given by the Charity Commission.

That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records.

It also includes considering any unusual items or disclosures in the accounts, and seeking explanations from you as 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.

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

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
 - (a) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act and the Regulations 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.

Clive Pyzer FCCA
Chartered Certified Accountant
3 Masons Field
Mannings Heath
Horsham
RH13 6JP