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PAROCHIAL CHURCH COUNCIL
OF THE ECCLESIASTICAL PARISH OF

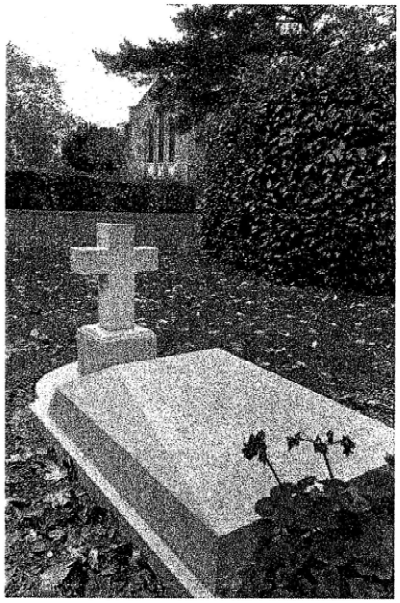
ST PAUL'S, CHICHESTER

(REGISTERED CHARITY NO. 1133785)

TRUSTEES ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2025



Principal address	St Paul's Church Churchside Chichester West Sussex PO19 6FT
Independent examiner	Sam Ede FCA FCCA BFP Lewis Brownlee (Chichester) Limited Appledram Barns Birdham Road Chichester PO20 7EQ
Bankers	Barclays Bank plc 74/75 East Street Chichester West Sussex PO19 1HR

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Parochial Church Council of St Paul's Chichester

Annual Report and Financial Statements

For the Year Ended 31 December 2025

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Parochial Church Council of St Paul's Chichester

Trustees' Annual Report

1. Year Ended 31 December 2025

The members have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 December 2025.

Our aims and purposes as a charity

St Paul's PCC became a registered charity on 26 January 2010. The charity's name is The Parochial Church Council of the Ecclesiastical Parish of St Paul's, Chichester and the charity number is 1133785.

When planning our activities for the year, the incumbent and the Parochial Church Council have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on 'charities for the advancement of religion'.

The Council has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016, fully recognising its duty to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults.

Our Goals

The PCC developed a new Mission Action Plan in early 2025 and presented this at the Annual Meeting on 12 May 2025. This is based on Diocesan best practice. There are five themes, with specific targets under each one, which will be kept under review by the PCC.

1. **Tell**

We will -
- Expand our youth work provision by employing our own youth worker or sharing one with another parish.
- Build on our work with St Joseph's Academy by developing our relationship with them and supporting them as Governors and volunteers.
- Update and review our website and engage more positively with social media.
- Review methods of communication, such as e-newsletters and ensure that Data privacy regulations (GDPR) are followed.
- Review the balance of employees and volunteers for key roles.

2. **Teach**.

We will –
- Increase number of All Age services.
- Explore non-eucharistic services for use outside of the main Sunday services.
- Review ministry of healing and prayer.
- Introduce a fixed screen and projector.
- Install a livestream camera so that services can be broadcast on YouTube.
- Celebrate a teaching Eucharist that explains what we do and why we do it.

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- Arrange Quiet days, and a week of prayer and/or a pilgrimage annually.
- Increase number of house groups.

3. **Tend.**

We will –
- Improve our welcome provision for all people particularly for newcomers, and at major festivals.
- Respond to the needs of the bereaved, the lonely and those who are single.
- Ensure we have the information to signpost people to the right support.
- Review pastoral care arrangements.
- Explore ways to encourage the active involvement of more people in church life.

4. **Transform.**

We will -
- Work confidently with St.Peter, Westhampnett, the Cathedral, and other churches in joint initiatives.
- Support charities and organisations that work locally, nationally and internationally in places of poverty and war and with the homeless, asylum seekers, refugees and young people.

5. **Treasure.**

We will –
- Enhance the beauty of the building by, for example, introducing an all-season Altar frontal, new chairs, choir readers, candle stand and an additional icon.
- Register with Eco Church and work towards the bronze and silver awards.
- Create an action plan to move towards net zero carbon.
- Regular review of financial stewardship and join the Parish Giving Scheme.

How we are seeking to be a true parish church- rooted in the life of the city, responsive to local needs, and open to all.

St Paul's provides space for all manner of groups to meet, both those that have the roots in the church and others from the wider community. Church-run groups included the Mother's Union, the F3A group (Fellowship of the Third Age), a Ladies' Group and a number of groups and activities for children that are described below.

The parish centre was widely used. The centre was used by Confide, a counselling service for people on low incomes. It gave space for meetings and language lessons for refugees and asylum seekers who are linked to Sanctuary in Chichester. There were weekly meetings of Say Aphasia that offers support to stroke patients and the Chichester Festival Theatre's Friday Company for young adults over the age of 25 with learning difficulties.

Together our community (TOC), an organisation that enables people over 18 who have learning difficulties to meet and enjoy different activities, also met at St Paul's. The young people served coffee after the 10am Eucharist on Thursdays and prepare their own lunches every Wednesday during term-time. They successfully made a major transition in leaving

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their base at St Paul's to open a high street cafe. In addition, the centre was regularly used by thirteen voluntary organisations and there were numerous occasional meetings.

The church was used by a rock choir, rehearsals of the Chichester Singers, the NHS Blood Transfusion service for blood donor sessions and ABRSM music exams. Various concerts also took place during the year.

The church was used by two state schools, as well as St Joseph's, a Church of England voluntary aided school within the parish, for productions and special services at Easter, Harvest and Christmas and for Year 6 leavers.

St Michael's Hall continued to offer the only significant meeting place in the large residential area in the north of the city. It was in almost constant use by keep fit classes, art groups, Brownies and Rainbows, residents' groups and for rehearsals of the Chichester City Brass Band. It also provided the venue for monthly tea parties on Sundays for members of the congregation and beyond.

How St Paul's is a place of imaginative and inspiring worship, with the Eucharist at our heart.

The main service, at which the Eucharist is celebrated, took place at 10am on Sundays, supported by a large robed choir and organist team. Retired and volunteer clergy assist the Rector in managing services. The main Eucharist, held at 10am on Sundays is a sung service, with the music led by a choir of adults and children. A Book of Common Prayer-based Eucharist is held at 8am. The average Sunday attendance stood at 184 adults and 45 children each week. There was also a Eucharist on Thursday mornings. Together with Morning prayer, which was said from Tuesday to Fridays at 9am, and Home communions, midweek worship was attended by an average of 45 adults. The average weekly attendance at all services was 229 adults and 51 children.

There were also occasional services such as Choral Evensong, a pet service, and a Crib and Christingle service. A substantial newsletter The Grapevine is published each month (apart from August) that gives details of services and events and contains articles for reflection.

As well as our regular services we hold a number of services relating to life events. During the year there were 33 baptisms, 2 readings of banns, 20 funerals, including those only held at the crematorium and 3 interments of ashes. There were also 3 weddings in church which included 1 service transferred from St. Peter's Westhampnett due to work on their church building.

How St Paul's aspires to be a community of faith, committed to deepening our own discipleship and nurturing the faith of others, not least children and young people.

St Paul's continued to offer many opportunities for deepening discipleship and nurturing the faith of others. St Paul's followed the diocesan Lent course on the Old Testament. During the year Bible study sessions followed the Thursday Eucharist on the 1st Thursday of each month.

There were several organisations for younger members of the church. The average attendance at Sunday School was 25 children. During term time an average of 12 children

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attended Ignite for Years 3 to 6. This was led by the Rector with support from volunteers and our Schools and Families Worker. In March there was a children's pilgrimage to Walsingham in which 14 children participated.

In May, 10 adults and 8 children were confirmed. It was decided to move the First Communion to the Feast of Candlemas in February 2026 and so no First Communions happened in 2025.

How we are working towards being a church that promotes a culture of inclusion, safeguarding, stewardship and good governance.

St Paul's is an inclusive church and the congregation reflects the diversity within the parish. It is attended by people of all ages and they are encouraged to play an active part in services and a wide range of volunteer roles. There is no distinction between men and women in the offices that can be held. The parish is supportive of the 'Living in Faith' liturgy as the only liturgy that the Church of England allows for recognition of the commitment of same sex couples.

The number recorded on the electoral roll at the Annual Parochial Church Meeting on 12 May was 219. Five names were added during the year after being noted by the PCC.

The PCC met seven times in 2025. The average attendance was 73%. The PCC received regular reports on finance and safeguarding and took steps to ensure that the safeguarding policies relating to children and to vulnerable adults were up to date and prominently displayed.

Other matters discussed by the PCC during the year included external building repairs, improvements to the interior of the church, a review of further policies, installation of new IT systems, a new CCTV system, development of a new website and recruitment of a new youth worker.

How we try to be a supportive and caring congregation, with strong mission links and a commitment to environmental sustainability.

St Paul's has long-standing commitment to give five per cent of income to mission agencies and charities.

The PCC agreed that the following Mission Partners be supported for 2025 giving of £540 each:

- Christian Aid
- CMS Bishop Martin Gordon
- BEATS
- Chichester Diocese West Africa Link
- USPG (Northern India)

The PCC further agreed that the following charities or special needs groups should be supported for 2025 giving £385 each, unless indicated otherwise below:

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- Samaritans
- Heart
- My Sisters House
- Chichester Food Bank (Trussell Trust)
- St Olav Trust
- 4 Sight Vision support
- Young Peoples Shop (to receive a payment of £390)

The PCC has agreed that funding for each charity would be limited to a three-year period overall in order to allow other charities to be nominated.

Supplementary funds for mission were raised during the year from the parish barbecue in July and a barn dance in October. A monthly donation of food and toiletries to Stonepillow, a local homelessness charity, continued. In addition, some members of the congregation sang carols outside the Festival Theatre in late December to raise money for Stonepillow. At Christmas, members of the congregation bought toys to be given to children who had contact with the Diocesan Family Support Work projects. A collection was made in church in Christian Aid Week.

St Paul's is a Fair-Trade church and we are committed to using fair trade products wherever possible. We continued to hold an Eco-congregation award.

Governance and management of the charity

The Parochial Church Council (PCC) is registered with the Charity Commission as required by the Charities Act 2011. Its governing document is the Parochial Church Councils (Powers) Measure 1956.

Committees

The ***Standing Committee*** is the only committee required by law. It has power to transact the business of the PCC between its meetings, subject to any direction given by the Council. It met 4 times in 2025.

Risks

The PCC have reviewed and assessed the risks relating to its activities and satisfied that they have taken all reasonable steps to limit or provide cover for the major risks. This has included a comprehensive review of all corporate and staffing policies and the hall hire terms and conditions.

Reserves

It is PCC policy to maintain a balance on the unrestricted reserves (excluding property) which it considers appropriate as a contingency for unforeseen bills.

The General Fund (which is effectively the unrestricted fund excluding all the designated funds) had a balance at the year-end of £240,204 (2024 £236,918).

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Investment Policies

The PCC has authority and power to invest its funds in accordance with its legal responsibilities.

Recruitment and appointment of new trustees

The Trustees conduct a review to identify any gaps in knowledge or skills to ensure the Board of Trustees possesses the relevant attributes and diversity required to lead the charity, in compliance with Charity Commission regulations.

Membership of Parochial Church Council (PCC)

During the year the following served as members of the Parochial Church Council:

Ex Officio members

Incumbent:	The Rev'd Canon Paul Doick	Chairman
	The Rev'd Rachel Hawes	Associate Rector
Churchwardens:	David Foster* (renewed in May 2025. Vice-Chairman),	
	Jeannie Taylor* (renewed in May 2025)	

Margaret Heald (ex-officio, Diocesan Synod)

Elected Members

Ian Creswick (from May 2024, Treasurer from May 2025))
Charles Gauntlett (from May 2025)
Bethany Herrod* (from May 2025, second term)
Mark Holl (from May 2023)
Chantal Lushington* (from May 2023. Previously co-opted)
Christine Meaden (from May 2023)
Chris Merrien (from May 2021, second term)
Katy Stephen (from May 2023)
Roderick Smith* (from May 2023, Treasurer until May 2025)
Chantal Tomlinson (from May 2024)
Patricia Vincent-Townend (from May 2024)
Brian Buss (from May 2025)

*Standing Committee member

Deanery Synod

Caroline Adams (from May 2023)
Jennie Aitchinson (from May 2023)
Margie Caldicott (from May 2023)
Martin Tomlinson (from May 2021, second term)
Jan Doick (from May 2025)

Secretary

Charles Gauntlett (PCC member from May 2025.)

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the incumbent/priest-in-charge, curate, lay readers licensed

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to officiate in the church), the churchwardens and members of the Deanery, Diocesan or General Synods and 12 members of the church. The APCM agreed on 12 May 2025 that the church membership should be reduced from 12 to 9 members from May 2026.

This Trustees' Annual Report was **approved** by the PCC and signed on their behalf by Rev'd Canon Paul Doick, PCC Chairman.

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Date 3/5/26

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Parochial Church Council of St Paul's Chichester

Statement of Responsibilities of the Members

Year Ended 31 December 2025

The Charities Act and Charity Law and Church Accounting Regulations 2006 require the members of the PCC to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the end of the year and of the incoming and outgoing resources for the year then ended.

In preparing those financial statements, the members of the PCC are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The members of the PCC are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act and Charity Law and Church Accounting Regulations 2006. The members of the PCC are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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Parochial Church Council of St Paul's Chichester

Independent examiner's report to the members of PCC of St Paul's Church

I report to the members on my examination of the accounts of the PCC of St Paul's Church (the PCC) for the year ended 31 December 2025.

Responsibilities and basis of report

As the charity members of the PCC you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act') and the Church Accounting Regulations ('the Regulations').

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the PCC as required by section 130 of the Act; or

2. the accounts do not accord with those records; or

3. the accounts do not comply with the applicable accounting requirements of the Church Accounting Regulations.

4. the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in *the Charities (Accounts and Reports) Regulations 2008* other than any requirement that the accounts give 'a true and fair view' which is not a matter considered as part of an independent examination.

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

Sam Ede FCA FCCA BFP
Lewis Brownlee (Chichester) Limited
Appledram Barns
Birdham Road
Chichester

PO20 7EQ

Signed by:
.....
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PAROCHIAL CHURCH COUNCIL OF ST PAUL'S CHICHESTER Registered Charity no. 1133785

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	**TOTAL FUNDS 2025 £**	*TOTAL FUNDS 2024 £*
Incoming resources						
Donations and legacies	3a	135,787	2,129	-	**137,916**	*217,017*
Other trading activities	3b	67,500	-	-	**67,500**	*71,727*
Income from investments	3c	5,777	1,985	1,992	**9,754**	*5,359*
Income from church activities	3d	12,243	-	-	**12,243**	*1,784*
Other income	3e	2,061	-	-	**2,061**	-
Total income and endowments		223,368	4,114	1,992	**229,474**	*295,886*
Resources expended						
Expenditure on raising funds	4a	3,881	-	-	**3,881**	*3,219*
Expenditure on church activities	4b	205,013	8,621	1,477	**215,111**	*225,789*
Total resources expended		208,894	8,621	1,477	**218,992**	*229,008*
Gains/(losses) on investments	7b	(119)	-	-	(119)	*2,505*
Gains/(losses) on investment property	6	-	-	-	-	-
Net incoming/(outgoing) resources before transfers		14,355	(4,507)	515	**10,363**	69,384
Gross transfers between funds		(1,377)	1,377	-	-	-
Net incoming/(outgoing) resources before other recognised gains/losses		12,978	(3,130)	515	**10,363**	69,384
Net movement in funds		12,978	(3,130)	515	**10,363**	69,384
Total funds brought forward at 1 January		263,299	65,666	7,971	**336,936**	267,553
Total funds carried forward at 31 December		276,277	62,536	8,486	**347,299**	336,937

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PAROCHIAL CHURCH COUNCIL OF ST PAUL'S CHICHESTER Registered Charity no. 1133785

BALANCE SHEET AT 31 DECEMBER 2025

	Notes	2025	2024
		£	£
Fixed assets			
Investment Property (sold at market value)	6	-	-
Tangible fixed assets	7a	**8,953**	-
Investments	7b	**6,725**	*6,845*
Total fixed assets		**15,678**	*6,845*
Current assets			
Stock		**150**	*150*
Debtors	9	**45,850**	*101,405*
Short term deposits		**236,178**	*225,087*
Cash at bank and in hand		**70,722**	*24,911*
		352,900	*351,553*
Current Liabilities			
Creditors: amounts falling due within one year	10	**(21,278)**	*(21,462)*
Net current assets		**331,622**	*330,091*
Total assets less current liabilities		**347,300**	*336,936*
NET ASSETS	8	**347,300**	*336,936*
Funds			
Endowment funds	12	**8,487**	*7,971*
Restricted funds	12	**62,536**	*65,667*
Unrestricted funds	12	**276,277**	*263,298*
TOTAL FUNDS		**347,300**	*336,936*

Approved by the PCC and signed on its behalf by
Revd. Paul Doick Rector / PCC Chairman:

Ian Creswick , Honorary Treasurer

.....

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Date ...3/5/26.....

The accompanying notes form a part of these financial statements.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1. Charity information

St Paul's Church is an unincorporated charity registered in England and Wales. The principal place of business is Churchside, Chichester, PO19 1QN. The principal activities and nature of entity's operations is disclosed in the Trustees Report.

The financial statements are presented in Sterling (£), which is also the functional currency of the charity.

2. Accounting policies

a Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements have been prepared under the historical cost convention as modified by the inclusion of investments at market value. 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. The accounts have been prepared ignoring all small rounding differences.

The PCC constitutes a public benefit entity as defined by FRS102.

b Funds accounting

Funds held by the PCC are:

Unrestricted funds - general funds which can be used for PCC ordinary purposes.

Designated funds - monies set aside by the PCC out of unrestricted funds for specific future purposes or projects.

Restricted funds - a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest; b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance on that fund.

Expendable 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.

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c Incoming resources

All income and endowments are accounted for without deduction for any costs of receivability, are recognised when there is evidence of entitlement, receipt is probable, and the amount can be measured reliably.

Voluntary Income

Collections are recognised when received.

Planned giving receivable is recognised only when received.

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

Grants and legacies are recognised when the formal offer in writing of the funding is received by the PCC.

Income from Charitable Activities

Income is recognised when the money is received.

Income from investments

Dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue. Tax recoverable on such income is recognised in the same accounting year.

All other income

All other income is recognised in the period to which it relates.

Income received in advance is deferred to the period to which it relates.

Gains and losses on investments

Realised gains are recognised when the investments are sold.

Unrealised gains and losses are accounted for on revaluation on 31 December.

d *Resources used*

Resources expended are accounted for on an accruals basis and are accounted for gross.

Grants

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

Church Activities

The diocesan parish contribution is accounted for on an annual basis, reflecting the allocation set by our deanery. Any parish contribution unpaid at 31 December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the balance sheet.

e Fixed Assets

Tangible fixed assets

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

All expenditure on consecrated or beneficed buildings and related moveable church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial activities and is separately disclosed.

The PCC owns the freehold of St Michael's Church Summersdale, which is held by the Diocese as Custodian Trustee. This property is not included at any valuation in the accounts as there is insufficient cost information for the asset and an alternative valuation would not be reliable for a church building. No depreciation is provided on property as it is the PCC's policy to maintain the asset in a continual state of sound repair. The economic life of the asset is so long and the residual value so high that any depreciation would not be material. The asset is subject to annual impairment reviews and provision would be made for any diminution in value.

An investment account dating back over a decade belonging to the PCC is now included on the balance sheet following PCC approval.

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e Fixed Assets (continued)

Depreciation

Depreciation is calculated to write down the cost of tangible fixed assets, excluding freehold properties, over their expected useful lives. The rates generally applicable are:

Church furnishings	10% straight line
Office equipment	25% straight line
Computer equipment	25% straight line
St Michaels fixtures & fittings	10% straight line

Investment Property

The flat at Regnum Court was sold at market value on 31st March 2021and proceeds used to fund phase 2 of St Paul's Renewed. There is no other investment property.

Investments

Investments are stated at market value at the balance sheet date and the statement of financial activities shows investment gains and losses arising from revaluation of the investment portfolio and disposals during the period.

f Current Assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.

Short-term deposits include cash held on deposit either with the CBF Church of England Funds or at the bank.

g Creditors

Short-term creditors are measured at transaction value.

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NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2025

3 Incoming resources

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	**TOTAL FUNDS 2025 £**	*TOTAL FUNDS 2024 £*
a *Donations and legacies*					
Planned giving	63,730	-	-	**63,730**	*66,615*
Collections at all services	3,541	129	-	**3,670**	*5,218*
Grants, donations and appeals	20,940	2,000	-	**22,940**	*33,204*
Income tax recoverable	12,778	-	-	**12,778**	*17,746*
Legacies	34,798	-	-	**34,798**	*94,234*
	135,787	2,129	-	**137,916**	*217,017*
b *Other trading activities*					
Fetes, bazaars and other fund-raising events	6,222	-	-	**6,222**	*3,956*
Parish Centre Hire	61,005	-	-	**61,005**	*67,058*
Photocopying	273	-	-	**273**	*713*
	67,500	-	-	**67,500**	*71,727*
c *Income from investments*					
Dividends and interest	5,777	1,985	1,992	**9,754**	*5,359*
	5,777	1,985	1,992	**9,754**	*5,359*
d *Income from Church Activities*					
Fees from funerals, weddings etc	12,243	-	-	**12,243**	*1,784*
	12,243	-	-	**12,243**	*1,784*
e *Other income*					
Insurance claim, refund etc	2,061	-	-	**2,061**	-
	2,061	-	-	**2,061**	-
Total incoming resources	223,368	4,114	1,992	**229,474**	*295,887*

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NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2025

4 Resources expended

		Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2025 £	*TOTAL FUNDS 2024 £*
a	*Expenditure on raising funds*					
	Stewardship costs	-	-	-	-	-
	Fetes, bazaars and other fund-raising events	3,881	-	-	**3,881**	3,219
	Concert Costs	-	-	-	-	-
		3,881	-	-	**3,881**	3,219
b	*Expenditure on church activities*					
	Missionary and charitable giving:					
	Overseas:					
	B.E.A.T.S	540	-	-	**540**	*540*
	Christian Aid	540	-	-	**540**	2,671
	CMS/ Bishop Gordon	540	-	-	**540**	*540*
	IDWAL	540	-	-	**540**	*540*
	US (formally USPG) North India	540	-	-	**540**	*540*
	Australian Koala Charity	-	-	-	-	*350*
	Home:					
	Samaritans (Bognor & Chichester Branch)	385	-	-	**385**	*385*
	Stonepillow (donations throughout year) *	2,000	-	-	**2,000**	*150*
	Chichester Food Bank (Trussell Trust)	385	-	-	**385**	385
	St Olavs	385	-	-	**385**	-
	Compassion UK	-	-	-	-	*390*
	Hayling Island Donkey	-	-	-	-	*200*
	Medicine Sans Frontieres	-	-	-	-	*385*
	Parenting Mental Health	-	-	-	-	385
	4Sight Vision	385	-	-	**385**	-
	Young People's Shop	390	-	-	**390**	-
	Heart	385	-	-	**385**	*385*
	My Sisters House	385	-	-	**385**	*385*
	Other Charitable Donations	430	-	-	**430**	-
	Carried forward	**7,830**	-	-	**7,830**	8,231

* Carol Singers from churches throughout Chichester collected £2,000 on behalf of Stonepillow, which St Paul's received and paid to Stonepillow.

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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2025

4 Resources expended

	Unrestricted Funds	Restricted Funds	Endowment Funds	**TOTAL FUNDS 2025**	*TOTAL FUNDS 2024*
Brought forward	7,830	-	-	**7,830**	*8,231*
Ministry costs:					
diocesan parish contribution	80,000	-	-	**80,000**	*87,084*
other clergy costs	5,563	-	-	**5,563**	*4,939*
Church running expenses	22,800	556	-	**23,356**	*11,970*
Church maintenance	17,046	-	-	**17,046**	*25,096*
Upkeep of services	5,178	309	1,477	**6,964**	*11,832*
Upkeep of churchyard	152	-	-	**152**	*3,459*
Parish magazine/Library	281	-	-	**281**	*189*
Sunday school costs/ Salaries/ Youth Work	15,487	-	-	**15,487**	*14,241*
Salaries/Training/Self-employed organists	29,297	7,756	-	**37,053**	*36,636*
Church hall running costs	16,581	-	-	**16,581**	*15,278*
Bank charges	432	-	-	**432**	*421*
Independent examination fee	3,660	-	-	**3,660**	*3,000*
Depreciation	706	-	-	**706**	-
Professional Fees	-	-	-	-	*3,414*
	205,013	8,621	1,477	**215,111**	225,789
Total resources expended	208,894	8,621	1,477	**218,992**	229,008

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NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2025

5 Staff costs

		2025	2024
		£	£
a	*Wages and salaries, including organist fees*	45,483	45,062
		45,483	45,062

During the year the PCC paid a Director of Music, Organists, Youth workers, Caretaker, and Kitchen Cleaner all of whom are part time. Included in the above are costs of organists who are self-employed.

No employee received remuneration in excess of £60,000.

The average number of employees during the year was 3 (2024: 5)

b *Payments to PCC members*

No payments were made to a member of the PCC this year.

6 Note no longer required

7 Fixed Assets

a Tangible fixed assets

	Church Furnishin	Computer Equipment	Office Equipment	TOTAL
Cost or valuation	£	£	£	£
At 1 January 2025	-	-	-	-
Additions	-	2,824	6,834	**9,658**
Disposals	-	-	-	-
Revaluation	-	-	-	-
Transfer to investment property	-	-	-	-
At 31 December 2025	-	2,824	6,834	**9,658**
Depreciation				
At 1 January 2025	-	-	-	-
Provided in the year	-	706	-	**706**
Disposals	-	-	-	-
At 31 December 2025	-	706	-	**706**
Net book amounts				
At 31 December 2025	**-**	**2,118**	**6,834**	**8,952**
At 31 December 2024	-	-	-	-

The PCC owns the freehold of St Michaels Church, Summersdale, which is held by the Diocese as Custodian Trustee. The property is not included at any valuation in the accounts as there is insufficient cost information for the asset and an alternative valuation would not be reliable for a church building.

b Investments

Market value 1 January 2025	6,845
Revaluation	(119)
Market value 31 December 2025	**6,726**

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8 Analysis of Net assets by fund

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	**Total Funds 2025 £**	*Total Funds 2024 £*
Fixed assets for church use	8,953	-	-	**8,953**	-
Investment fixed assets	6,726	-	-	**6,726**	*6,845*
Current assets	281,838	62,536	8,525	**352,899**	*351,553*
Current liabilities	(21,238)	-	(40)	**(21,278)**	*(21,462)*
	276,279	62,536	8,485	**347,300**	*336,936*

9 Debtors

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	**Total Funds 2025 £**	*2024 £*
Income tax recoverable	5,586	-	(342)	**5,244**	*9,345*
Prepayments and accrued income	3,930	-	-	**3,930**	*86,639*
Accounts receivable	36,583	92	-	**36,675**	*5,421*
	46,099	**92**	**- 342**	**45,849**	*101,405*

10 Creditors: amounts falling due within one year

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	**Total Funds 2025 £**	*2024 £*
Deferred income	-	-	-	-	-
Accruals for utilities and other costs	17,758	-	-	**17,758**	*11,713*
Other Creditors (inc agency collections)	3,480	-	40	**3,520**	*9,749*
	21,238	**-**	**40**	**21,278**	*21,462*

11 Related party transactions

During the year the Rector received reimbursement for travel and other costs of £827 (2024: £701)

There have been no related party transactions that would require disclosure in the accounts.

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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2025

12 Statement of funds

	Bal b/fwd 1 Jan 2025	Income	Expenditure	Other gains/ Losses	Transfers	Bal c/fwd 31 Dec 2025
	£	£	£	£	£	£
Unrestricted Fund						
General fund	236,918	202,276	(193,802)	(119)	(5,069)	**240,204**
Designated Boys Brigade/ Girl Guides	99	-	-	-	-	**99**
Designated Choir Donations	973	40	-	-	-	**1,013**
Designated Family Camp	232	-	-	-	-	**232**
Designated Food Bank	168	-	-	-	-	**168**
Designated Homeless Breakfast	104	-	-	-	-	**104**
Designated Ladies Group	760	-	-	-	-	**760**
Designated Meet & Eat	150	-	-	-	-	**150**
Designated New Staff	-	-	-	-	-	**-**
Designated Rectory Redecoration	586	-	-	-	-	**586**
Designated Retreat	107	2,424	(4,230)	-	1,699	**-**
Designated Mission Group	312	2,824	(3,500)	-	1,838	**1,474**
Designated Stonepillow	18	15	-	-	155	**188**
Designated Kitchen Fund	5,940	-	-	-	-	**5,940**
Designated BRF - daily bible reading	75	324	(290)	-	-	**109**
Designated Rectors Discretion	985	-	(175)	-	-	**810**
Designated St Michaels	15,870	15,462	(6,895)	-	-	**24,437**
	263,298	223,365	(208,892)	(119)	(1,377)	**276,275**
Restricted Fund						
Organ Scholarship	85	-	-	-	-	**85**
Parish Centre Development	3,652	-	-	-	-	**3,652**
Building and Development	6,171	3,791	-	-	3,043	**13,005**
Christus	4,560	-	(309)	-	-	**4,251**
Youth Work & St Johns	384	-	-	-	-	**384**
Berlin	930	129	(556)	-	-	**503**
Special Collections	5,044	-	-	-	-	**5,044**
Music Fund	149	-	-	-	-	**149**
Heritage Lottery Fund	850	-	-	-	-	**850**
Fair Trade	284	-	-	-	-	**284**
Allen Trust	34,131	195	-	-	-	**34,326**
Caretaker	9,422	-	(7,756)	-	(1,666)	-
	65,667	4,115	(8,621)	-	1,377	**62,538**
Endowment Fund						
Mary Gordon bequest	7,971	1,992	(1,477)	-	-	**8,486**
	7,971	1,992	(1,477)	-	-	**8,486**
Total funds	336,937	229,472	(218,990)	(119)	-	**347,300**

Designated Funds
Boys Brigade/Girl Guides to identify these activities separately from other youth activities when being set up.
Choir Donations to provide for future choir expenses not covered by Mary Gordon
Church Maintenance to provide for major maintenance and Quinquennial report
Family Camp used to analyse some youth activities
Food Bank to hold donations paaed periodically to Chichester Food Bank
Homeless Breakfast - to analyse homeless breakfast donations and costs
Ladies Group - to analyse activities of Ladies Group
Meet & Eat to analyse activities of Meet and Eat group
New Staff to support costs of new staff for limited period
Rectory Redecoration to provide for future redecoration of the rectory
Retreat - to analyse activities relating to organised retreats, inc Walsingham
Mission Group Monies not paid over at the year end
Stonepillow Monies donated to be paid over periodically.
BRF managed by Barbara Scott to analyse bible reading group activity
PCC Reserve: to provide for future expenditure as directed by PCC
Kitchen fund to pay for new or replace kitchen equipment. Proceeds from meals are paid into it
Rector's Discretionary fund to provide confidential personal assistance in cases decided by the Rector and churchwardens
St Michael's to provide for future maintenance of the property

Restricted funds
Organ Scholarship fund holds donations made for the advanced musical training for Organists
Parish Centre Development holds funds passed on and donations received for the development and extension of the church centre
Building and Development holds funds donated and used for St Paul's renewed
Goodwood Festival of Speed holds funds raised from Goodwood Festival of Speed for St Paul's renewed
Christus for new commissioned sculpture or artwork
Youth Work & St Johns - holds grant to be used for Youth work including St John's
Berlin fund hold donations towards the return visit of the Paul Gerhard Chirch from Berlin
Special Collections - used to hold collections/ fundraising for specific items
Music fund holds donations made for the advanced musical training for Organists and Director of Music
Church Furnishing - holds donations specifically for church furnishing
Organ Restoration holds funds raised for St Pauls Renewed
Building on success holds funds raised for the (previous) future development of the church
Allen Trust to provide for future church expenditure excluding the pay of Stipendiary Clergy
Fair Trade funds held separately for Fair Trade stall
Caretaker - to support role of caretaker

Expendable Endowment Fund
Mary Gordon to be used for the suitable and relevant upkeep of the worship and vestments and linen in the church

13 Contingent asset

As at the balance sheet date, the Trustees believe that the charity is entitled to a legacy distributions, the amounts and timing of which cannot be estimated with sufficient accuracy.

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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2025

Note 14 - Comparison of prior year SOFA by Fund

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	**TOTAL FUNDS 2025 £**	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	*TOTAL FUNDS 2024 £*
Incoming resources								
Donations and legacies	135,787	2,129	-	**137,916**	194,660	22,357	-	217,017
Other trading activities	67,500	-	-	**67,500**	71,614	113	-	71,727
Income from investments	5,777	1,985	1,992	**9,754**	3,702	-	1,658	5,360
Income from church activities	12,243	-	-	**12,243**	1,784	-	-	1,784
Other income	2,061	-	-	**2,061**	-	-	-	-
Total income and endowments	223,368	4,114	1,992	**229,474**	271,760	22,470	1,658	295,888
Resources expended								
Expenditure on raising funds	3,881	-	-	**3,881**	3,219	-	-	3,219
Expenditure on church activities	205,013	8,621	1,477	**215,111**	210,264	14,025	1,501	225,790
Total resources expended	208,894	8,621	1,477	**218,992**	213,483	14,025	1,501	229,009
Gains/(losses) on investments	(119)	-	-	**(119)**	2,505	-	-	2,505
Gains/(losses) on investment property	-	-	-	-	-	-	-	-
Net incoming/(outgoing) resources before transfers	14,355	(4,507)	515	**10,363**	60,782	8,445	157	69,384
Gross transfers between funds	(1,377)	1,377	-	-	(1,096)	1,096	-	-
Net incoming/(outgoing) resources before other recognised gains/losses	12,978	(3,130)	515	**10,363**	59,686	9,541	157	69,384
Net movement in funds	12,978	(3,130)	515	**10,363**	59,686	9,541	157	69,384
Total funds brought forward at 1 January	263,299	65,666	7,971	**336,936**	203,614	56,125	7,814	267,553
Total funds carried forward at 31 December	276,277	62,536	8,487	**347,299**	263,300	65,666	7,971	336,937

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Parochial Church Council of St Paul's Chichester

Independent examiner's report to the members of PCC of St Paul's Church

I report to the members on my examination of the accounts of the PCC of St Paul's Church (the PCC) for the year ended 31 December 2025.

Responsibilities and basis of report

As the charity members of the PCC you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act') and the Church Accounting Regulations ('the Regulations').

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the PCC as required by section 130 of the Act; or

2. the accounts do not accord with those records; or

3. the accounts do not comply with the applicable accounting requirements of the Church Accounting Regulations.

4. the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in *the Charities (Accounts and Reports) Regulations 2008* other than any requirement that the accounts give 'a true and fair view' which is not a matter considered as part of an independent examination.

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

Sam Ede FCA FCCA BFP
Lewis Brownlee (Chichester) Limited
Appledram Barns
Birdham Road
Chichester

PO20 7EQ

Signed by:
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05 May 2026 | 11:57 BST