

Registered Charity No 1133958

Trustees Annual Report and Financial Statements

of the Parochial Church Council

for the year ended 31 December 2025

Officers

Vicar	The Reverend Arwen Mary Folkes
Churchwardens	Gill Siggs Sven Hambly
Treasurer	Jim Fletcher
PCC Secretary	Richard Long (from Sep 2025)
Bankers	Barclays Bank Plc Terminus Road Eastbourne BN21 3PG
Investment Managers	Charles Stanley & Co Ltd 55 Bishopsgate London EC2N 3AS

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Structure, governance and management
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 Council (Powers) Measure 1956.

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

Ex-Officio members:-
Incumbent The Reverend Arwen Mary Folkes
Wardens Gill Siggs
Sven Hambly (also Vice-Chairman of the PCC)

Deanery Synod:-
Brian Etheridge (also Stewardship Secretary)
John Oliphant
Nancy Randles (until September 2025)
Eric Hylton (from 2024 APCM)
Naomi Hambly (from 2024 APCM)

Elected Members:-
Elaine Beynon (Safeguarding Officer)
Graham Marsden
James Fletcher
Avril Bell
Liz Forman
Richard Long (PCC Secretary from Sep 2025)
Vicky Barton
John Cooper (Clerk of Works)

Co-Opted Members:-
Vicky Peattie (Lay Reader)
Gail Winter
Dcn. Hilary Pownall (ex-officio)

Membership of the PCC is determined under the Church Representation Rules and comprises ex-officio members (the Incumbent/Priest in Charge, Curates, Readers licensed to officiate in the church, the Churchwardens and members of the Deanery, Diocesan or General Synods) and up to nine members of the Church who are elected at the Annual Parochial Church Meeting (APCM). Members of the congregation are warmly encouraged to stand for election to the PCC and attempts are made where possible to ensure there is a balance of skills and experience on the Council.

Aims and Purposes
The primary objective of St Mary's PCC is the promotion of the Gospel of Our Lord Jesus Christ according to the doctrine and practices of the Church of England. The PCC has the responsibility of co-operating with the Incumbent in promoting in the Ecclesiastical Parish the whole mission of the church, pastoral, evangelical, social and ecumenical.

Its objectives for the year have continued to be:
- Enabling as many people as possible to worship at our church.
- Enabling as many people as possible to find a place of calm and refuge in the church building.
- Enabling as many people as possible to become part of our parish community at St Mary's.

The PCC maintains an overview of worship in the Parish and makes suggestions on how our services can involve the many groups that live within the Parish. Services and worship put faith into practice through prayer and scripture, music and sacrament.

In planning activities for the year, the PCC has considered the Charity Commissioner's 2018 guidance on public benefit and the specific guidance to charities for the advancement of religion. We try to enable local people to live out their faith as part of our parish community through:-
- Worship and prayer, learning about the Gospel, and developing knowledge of and trust in:
- Provision of pastoral care for people living in the Parish.
- Missionary and outreach work.
- Parish organisations.
- To facilitate this work it is imperative that we maintain the fabric of St Mary's Church, the Old Parsonage and the Old Parsonage Barn and Cart Lodge.

Committees
The PCC operates through a number of committees. The Standing and Finance Committee is the only committee required by law. Its membership comprises the Vicar, Churchwardens, Secretary, Treasurer, Stewardship Secretary and Clerk of Works. We also have a Buildings Sub-Committee.

Achievements and Performance

Electoral Roll
The total numbers on the electoral roll after its 2026 revision are 208. There have been 15 additions and 9 deletions. Sadly five people have died during the year. There are 89 people resident in the parish and 119 non resident.
(Mary Peck – Electoral Roll Officer)

Church Attendance
Church attendance has risen significantly over the year with notable increases observed at both the main Sunday service, Evensong services and our special seasonal services. This is evidenced in our annual return which offers an encouraging picture of revival. Alongside this our numbers for the occasional offices have also increased with an increase in weddings, confirmations and christenings.

Review of the year 2025
The PCC met on seven occasions during the year. The Standing Committee met as required..
During this period, apart from business, the PCC discussed the following matters:-
Investments and finance
Safeguarding
Christmas arrangements
Building matters and fabric concerns for the short and medium term
Planting of a Christmas tree
Parish Giving Scheme
Re-establishment of a Junior Choir

Admission to Holy Communion from age 7

Additional clergy and lay ministry resources

Financial Review

1. The total receipts on general unrestricted funds were £191,880 and are detailed in the Financial Report.
2. The Stewardship receipts through envelopes and bankers orders were £62,157. Our use of the Gift Aid scheme enabled the recovery of £14,014 tax.
3. The largest expenditure of the PCC was the sum of £70,000 paid to the Diocese to cover ministry costs, although this was less than the full parish cost.

Reserves Policy

It is the PCC's policy:

- To maintain a balance on the general fund which equates to approximately two months 'worth of unrestricted payments as contingency against unforeseen situations. The closing result, showing a deficit of £16,680 at the end of 2025 did not achieve this.
- To invest surplus funds with Charles Stanley, stockbrokers, to provide an income to support the ongoing work of the church and at least maintain the real capital value.

Legacy Policy

The PCC welcomes and is grateful for legacies, of whatever size, and is always concerned to use every legacy for the benefit of the Parish. All legacies are directed to the PCC's legacies fund, which is used for capital or other special projects, unless they are restricted to another specific fund. The PCC's policy is to refrain from using legacies to fund routine running expenses.
The Financial Statements were approved by the PCC on 31st March 2026 and signed on its behalf by the Vicar and Jim Fletcher, Treasurer.

STEWARDSHIP REPORT

St Mary's continues to be supported by the generosity of her members. A good number have switched over to the new Parish Giving Scheme and we were delighted to receive significant support when the church lights needed to be replaced at the end of last year. Thank you to all who support us so generously, we rely on such goodwill to meet our costs and ensure that St Mary's is open and in good order.

THE EASTBOURNE DEANERY SYNOD REPORT

The format of the Deanery Synod Meetings is that the incumbent of the host church gives an overall view of their church, followed by officers' reports (Lay Chairman, Treasurer and Secretary) and Diocesan Synod report back.

Some issues raised were the process for challenging Motions at Diocesan and General Synods, regarding for instance the Plight of Palestinian Christians, where it was found that the branch's Standing Orders were not in place. Some churches were not paying their quota because of their stance on Church Issues, rather putting the funds into a separate fund. After the reports there is a breakout session where the members discuss a topic. In the last year we have tackled: -
- Things which unite us, and three things we can concentrate and work together on. Essentially there is a need to have teams, rather than one individual bearing all the responsibility for a task. -

Communication and computer literacy are an issue. So cross parish assistance should be encouraged
- Assisting the safeguarding officer (this topic followed an introduction by the diocesan safeguarding officer regarding the Diocesan safeguarding dashboard)
- What are the barriers for those with a calling to the Ministry, and how they can be overcome – such as finance, divorce and perceived lack of qualifications

This year both the Lay Chairman David Scott- Ralphs and Treasurer, are own Brian Etheridge, are standing down are many years of service. They will be sorely missed. This year, a new Deanery is elected. Each Parish APCM elect members for a three-year term.

The meetings do highlight the diversity of opinions, amongst the clergy and members, as to Christian theology and life. What it does do, is emphasis how fortunate we are with approach of openness of Mother Arwen, in allowing differing viewpoints to be expressed, that challenge us all to examine our faith with kindness and empathy.

Eric Hylton

SAFEGUARDING REPORT

The PCC has complied with the duty under Section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have regard to House of Bishops 'guidance on safeguarding children and vulnerable adults). At every PCC meeting I present a safeguarding report which is discussed and where necessary policies and processes are approved. During this year we registered for the Parish Dashboard via Chichester Diocese. The Dashboard is aligned to the National Safeguarding Standards and provides the PCC with the means of monitoring and ensuring a robust safeguarding culture at St Marys. We have completed 98% of the mandatory process and we are now working towards high safeguarding standards which will require the PCC to have continued discussions on a regular basis. The Dashboard with remain work in progress as we review and update our policies following the most recent national guidelines.

With the launch of the new website, we have published as much safeguarding information as possible including all our adopted policies. The main church noticeboard also holds information. Mothers 'Union's RiseUP Campaign against Domestic Violence has also meant that more posters are available in the church buildings and helplines are published on the back of the toilet doors. At least 30 people have completed the training for Recognising the Signs of Domestic Abuse. As published on Safeguarding Sunday in November, 58 people have completed Basic Awareness, 40 people Foundations and 8 people Leadership. We continue to encourage training either online, one-to-one or in small group sessions. For many volunteer roles safeguarding training is essential and I am so grateful for all those who have actively taken part in the training offered. There will be more opportunities for online individual training or group sessions in the coming year. We would encourage members of the congregation to participate in basic awareness training. Please speak to me for more information.

I can confirm that all necessary DBS checks or renewals have been completed during the year. We have also encouraged volunteers to register for the DBS update service which if reviewed and confirmed annually will negate the need for a repeat check in 3 years.
All PCC Trustees are DBS checked and are required to complete at least three of the safeguarding training modules when they are appointed.

On Safeguarding Sunday in November, I attended a Service of Thanksgiving for the work of Parish Safeguarding Officers at Chichester Cathedral.

Elaine Beynon, Parish Safeguarding Officer

BUILDINGS AND FABRIC

In May, Vicar Arwen and the PCC created a Buildings Sub-Committee which purpose is to foster a team approach for the maintenance and care of the buildings in our care.
Regular meetings have taken place and plans are beginning to emerge for the major works required for the church roof. It may take several years to completion.
A stairlift now connects the ground to first floor of the Parsonage, improving mobility access between the church north porch down to the Parsonage meeting room. Lighting and microphone coverage in the church have been improved.
Routine maintenance has continued both in the church buildings and the three church-owned properties. A small area of inaccessible church land adjacent to the north boundary has been sold.
The tenant of 108 Green Street has vacated after renting for 10 years but regrettably leaving £600 plus owing. It is unlikely that this will be recovered. The house will now be sold, providing part funding of the roof repairs.
The ETNA offices in the Barn were vacated at the year end and new tenants found. Old terms and conditions have been revised and rental rates increased. WiFi is to be connected.

Eastbourne Parish Church - St. Mary the Virgin

Parochial Church Council

Statement of Financial Activities

for the year ended 31 December 2025

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2025 £	2024 £
Incoming Resources						
Voluntary Income	2(a)	102,859			102,859	98,067
Activities for generating funds	2(b)	47,296			47,296	40,293
Income from investments	2(c)	28,373	1,870	1,341	31,584	31,736
Church activities	2(d)	13,352			13,352	12,975
Other incoming resources	2(e)	-			-	-
Total Incoming Resources		191,880	1,870	1,341	195,091	183,071
Resources Expended						
Cost of generating voluntary income	3(a)	99			99	139
Fund raising trading costs	3(b)	140			140	140
Church activities	3(c)	208,272		154	208,426	215,554
Governance costs	3(d)	100			100	100
Total Resources Used		208,560		154	208,714	215,933
Net Incoming (Outgoing) Resources		(16,680)	1,870	1,187	(13,623)	(32,862)
Unrealised Gains (Losses) on Investments		87,937		7,751	95,688	14,200
Transfer between Funds						
Net Movement in Funds		71,257	1,870	8,938	82,065	(18,662)
Balances brought forward at 1 January 2025		1,024,524	46,350	41,008	1,111,882	1,130,544
Balances carried forward at 31 December 2025		1,095,781	48,220	49,946	1,193,947	1,111,882

The notes on pages 10 to 19 form part of these accounts.

Eastbourne Parish Church - St. Mary the Virgin

Parochial Church Council

Balance Sheet at 31 December 2025

	Note	2025 £	2024 £
FIXED ASSETS			
Tangible fixed Assets	5	253,751	253,751
Investment assets	6	822,318	766,034
		1,076,069	1,019,785
CURRENT ASSETS			
Debtors	8	11,441	22,965
Short term deposits		63,353	61,483
Cash at bank and in hand		57,020	20,615
		131,814	105,063
LIABILITIES: Amounts falling due within one year	9	13,936	12,966
NET CURRENT ASSETS		117,878	92,097
NET ASSETS		**£ 1,193,947**	**£ 1,111,882**
FUNDS			
Endowment	7/10	49,946	41,008
Restricted	11	48,220	46,350
Unrestricted	12	1,095,781	1,024,524
		£ 1,193,947	**£ 1,111,882**

Approved by the Parochial Church Council on 31st March 2026 and signed on its behalf by:

Revd. Arwen Folkes (Vicar)

Mr Jim Fletcher (Treasurer)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2025

1. ACCOUNTING POLICIES

a Accounting convention

The financial statements have been prepared in accordance with the Charities Act 2011 and under current Church Accounting Regulations in accordance with applicable accounting standards and the current (2015) Statement of Recommended Practice, Accounting and Reporting by Charities SORP (FRS102), as amended in 2016.

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.

b Funds accounting

Funds held by the PCC are:

Unrestricted funds – general funds which can be used by the PCC for 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.

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.

c Incoming Resources

All incoming resources are accounted for gross.

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 receivable.

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

Income from investments

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

All other income

All other income is recognised when it is receivable

Gains and losses on investments

Realised gains are recognised when 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 when paid.

e Fixed Assets

Consecrated land and buildings and movable church furnishings
Consecrated and beneficed property is excluded from the accounts by s.10(2) of the Charities Act 2011. No value is placed on moveable church furnishings held by the Churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and moveable church furnishings, whether maintenance or improvement is written off as expenditure in the SOFA and separately disclosed.
The insured value of the church and the moveable furnishings is £27,060,000.

Freehold properties
Included at cost, but see Note 5. No depreciation has been provided as these comprise residential accommodation where the residual value is expected to be maintained, as it is the policy to maintain these assets in a continual state of sound repair. The useful economic lives of these assets is thus so long and the residual values so high that any depreciation would not be material. These assets will be subject to regular impairment reviews. Provision will be made if there has been any permanent diminution in value.

Other fixtures, fittings and office equipment
Equipment used within the church premises is depreciated on a straight-line basis over 4 years. Individual items of equipment with a purchase price of £750 or less are written off when the asset is acquired.

Investments
Investments are valued at market value on 31 December.

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 with Virgin Money.

g. Pension Arrangements
Eastbourne Parish Church (St Mary The Virgin) participates in the Pension Builder Scheme section of CWPF for lay staff. CWPF is administered by the Church of England Pensions Board, which holds the CWPF assets separately from those of the Employer and other participating employers.

CWPF has two sections:

1. the Defined Benefits Scheme
2. the Pension Builder Scheme, which has two subsections;
    a. a deferred annuity section known as Pension Builder Classic, and,
    b. a cash balance section known as Pension Builder 2014.

Pension Builder Scheme
Both sections of the Pension Builder Scheme are classed as defined benefit schemes.

Pension Builder Classic provides a pension, accumulated from contributions paid and converted into a deferred annuity during employment based on terms set and reviewed by the Church of England Pensions Board from time to time. Discretionary increases may also be added, depending on investment returns and other factors.

Pension Builder 2014 is a cash balance scheme that provides a lump sum which members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. Discretionary bonuses may be added before retirement, depending on investment returns and other factors. The account, plus any bonuses declared is payable, unreduced, from age 65.

There is no sub-division of assets between employers in each section of the Pension Builder Scheme.

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are the contributions payable (2025: 12,148, 2024: £2,248).

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent valuation was carried out as at 31 December 2022.

For the Pension Builder Classic section, the valuation revealed a surplus of £34.8m on the ongoing assumptions used. At the most recent annual review effective 1 January 2026, the Board chose to grant a discretionary bonus of 10% to both pensions not yet in payment and pensions in payment in respect of service prior to April 1997; and a bonus on pensions in payment in respect of post April 1997 service so that the pension increase was also 10% (where usually it would be calculated based on inflation up to an annual cap of 5% for pensions in payment in respect of service prior to April 2006 and 2.5% for pensions in payment in respect of service post April 2006). This followed improvements in the funding position over 2025. There is no requirement for deficit payments at the current time.

For the Pension Builder 2014 section, the valuation revealed a surplus of £8.5m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.

The Church of England Pensions Board has agreed that some employers could use assets in the DBS of the CWPF in lieu of contributions to Pension Builder Classic and/or Pension Builder 2014. You will see this information on your DBS statement which will be sent separately.

The next valuation is being carried out as at 31 December 2025.

The legal structure of the scheme is such that if another employer fails, Eastbourne Parish Church (St Mary The Virgin) could become responsible for paying a share of the failed employer's pension liabilities.

2. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2025 £	2024 £
2(a) Voluntary income					
Planned giving	62,157			62,157	58,606
Collections at all services	4,211			4,211	3,778
Gift days					7,340
Sundry donations and appeals	11,281			11,281	7,432
Income tax recoverable	14,014			14,014	14,911
Legacies	11,196			11,196	6,000
	102,859			102,859	98,067
2(b) Activities for generating funds					
Festivals/Fayre Fund raising	12,578			12,578	6,595
Rental income	34,718			34,718	33,698
	47,296			47,296	40,293
+					
2(c) Investment income					
Dividends and interest	28,373	1,870	1,341	31,584	31,736
	28,373	1,870	1,341	31,584	31,736
2(d) Income from Church Activities					
Church Hall donations	9,392			9,392	9,205
Fees from weddings etc.	3,960			3,960	3,770
	13,352			13,352	12,975
2(e) Other incoming resources					
	-			-	-
TOTAL INCOMING RESOURCES	191,880	1,870	1,341	195,091	183,071

3. RESOURCES EXPENDED

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2025 £	2024 £
3(a) Cost of generating voluntary income					
Stewardship costs	99			99	139
	99			99	139
3(b) Fundraising trading costs					
Fayre expenses	89			89	140
	89			89	140
3(c) Church activities					
Missionary & charitable giving:	-	-	-	-	-
Overseas:	-	-	-	-	-
Home missions & charities	-	-	-	-	-
	-	-	-	-	-
Ministry costs: parish contrib	70,000			70,000	60,000
Ministry costs- other clergy	6,359			6,359	24,760
Church running expenses	62,951		10	62,961	56,898
Church maintenance	11,394			11,394	11,245
Fabric fund	-			-	2,972
Legacies fund	2,388			2,388	-
Upkeep of services	42,146			42,146	30,662
Educational costs	147			147	523
Bank charges	644		144	788	800
	208,272		154	208,426	215,554
3(d) Governance costs					
Cost of annual accounts	100			100	100
	100			100	100
TOTAL RESOURCES EXPENDED	208,560		154	208,714	215,933

4. STAFF COSTS

	Total Funds	
	2025 £	2024 £
Wages and salaries	43,581	44,366
Social security costs	-	-
Pension costs	12,148	2,248
	55,729	46,614

During the year the PCC employed a Coordinator, a Verger / Cleaner, and an Organist.
No member of the PCC, apart from the clergy who received reimbursement of expenses of office, received any reimbursement of expenses or remuneration.

5. FIXED ASSETS FOR USE BY THE PCC

			Office equipment	Freehold land & Buildings	TOTAL
Tangible fixed assets					
GROSS BOOK VALUE	At 1 January 2025	Note (1)	22,826	253,751	276,577
	Additions		-	-	-
	At 31 December 2025		22,826	253,751	276,577
DEPRECIATION	At 1 January 2025		22,826		22,826
	Charge for the year		-		-
	At 31 December 2025		22,826		22,826
NET BOOK VALUE	At 31 December 2025		-	253,751	253,751
	At 31 December 2024		-	253,751	253,751

Note (1) The freehold land and the buildings comprise the following property owned by the PCC and vested in the Diocesan Board of Finance: -
The Old Parsonage - used as Church Hall, Parish Office and Verger's flat
The Old Parsonage Barn - used as Church rooms

The Old Parsonage was gifted to the parish in 1923 by the Duke of Devonshire. It is insured together with the Church for £27,060,000. The Old Parsonage Barn was purchased on 1 March 1984 for £65,782 and a further £94,614 has been spent on renovation. It is insured for £909,642.

Curate's House 6 Bay Pond Road was gifted to the parish under the will of Mrs. Dyer deceased on 25 May 1965. Improvements totalling £14,055 were carried out in 1996. It is insured for £473,779. It is let on a six-monthly tenancy for £1,300 per month.

Curate's House 20 Motcombe Road was bought in May 1979 for £18,500 and is insured for £380,645. It is let on a six-monthly tenancy for £1,300 per month.
House 108 Green Street was bought in September 2011 for £253,751 including all costs and is insured for £459,848. It has been let on a six-monthly tenancy for £950 per month and is currently vacant awaiting sale. Only the cost of this property is included in fixed asset costs.

6. INVESTMENTS

	2025 £	2024 £
Snape & Colbeck Trusts		
1678 Units in CBF's Fixed Interest Fund	2,563	2,502
Welfare Fund		
756 shares in CBF's Investment Fund	16,782	17,481
19442 10p shares Lloyds Banking Group plc	19,100	10,650
Cash held by Stockbrokers	9,142	8,546
Other Stocks and Shares (Investment portfolio with Charles Stanley)	774,731	726,855
	822,318	766,034

7. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total £
Fixed Assets	1,040,187		35,882	1,076,069
Current Assets	69,530	48,220	14,064	131,814
Current Liabilities	(13,936)			(13,936)
Fund Balance	1,095,781	48,220	49,946	1,193,947

8. DEBTORS

	2025 £	2024 £
Income tax recoverable	8,043	14,145
Prepayments	1,527	6,009
Debtor	1,871	2,811
	11,441	22,965

9. LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Accruals and deferred income	2,909	4,250
Creditors for goods and services	9,850	6,407
Other creditors	1,177	2,309
	13,936	12,966

10. FUND DETAILS

The endowment fund comprises the Welfare Fund and is a permanent endowment which requires the income to be spent at the Vicar's discretion in connection with the Sick & Poor of the Parish. The fund also includes the Vicar's discretionary fund.

The restricted funds comprise the Dick Relf Choir Presentation Fund and the Tower Bell Fund.

The unrestricted funds comprise the Fabric/Property Maintenance Fund, the Legacies & Memorial Fund, the Clergy Housing Fund and the Sinking Fund: Roof, all of which are designated by the PCC. The General Fund is also an unrestricted fund.
In addition, the Snape & Colbeck Trust assets are held for church purposes and are therefore unrestricted but the PCC has designated the income for Fabric Fund purposes.

The Upwick Mission Church & Hall site proceeds are unrestricted funds and have been invested in the property at 108 Green Street, Eastbourne.

11. MOVEMENTS IN RESTRICTED FUNDS

	Tower Bell Fund £	Dick Relf Choir Fund £	TOTAL £
Donations & Fundraising			
Investment Income	1,725	145	1,870
Expenditure			
	1,725	145	1,870
Balances at 1 January 2025	43,151	3,199	46,350
Balance at 31 December 2024	44,876	3,344	48,220

12. MOVEMENTS IN DESIGNATED/UNRESTRICTED FUNDS

	Clergy Housing Fund £	Upwick Mission Fund £	Fabric/ Property Fund £	Legacies Fund £	Sinking Fund: Roof £	General Fund £	TOTAL £
Donations/ other income				11,196		152,311	163,507
Investment income	-		82			28,291	28,373
	-		82	11,196		180,602	191,880
Expenditure				2,388		206,172	208,560
	-		82	8,808		(25,570)	(16,680)
Realised gains/(losses)		-	-	-			-
Unrealised gains/(losses)			61	81,368	6,508		87,937
Transfer							
NET MOVEMENTS	-	-	143	90,176	6,508	(25,570)	71,257
Balances at 1 Jan 2025	278,136	130,139	37,296	508,889	96,660	(26,596)	1,024,524
Balances at 31 Dec 2025	278,136	130,139	37,439	599,065	103,168	(52,166)	1,095,781

Note: The Fabric Fund received no restricted income in 2025.

13. MISSIONARY & CHARITABLE GIVING

The following amounts have been raised within the Parish for Missions and Charities and sent direct by the Secretaries concerned:

	£
Special Collections in Church	
Eastbourne Amalgamated Charities (Lent Lunches)	240
Christian Aid	430
DEC (Mayanmar)	213
Street Vets (Pet Service)	30
Christingle service (The Children's Society)	42
Crib Service (Family Support Work)	270
Raised and sent direct by the Secretaries concerned	
For Overseas Work by the MU	70
For Home Work by the MU	51
For other charities raised at MU meetings	1,203
For The Children's Society (Sec. Mrs. E. Fletcher)	-
For Mary's Meals (Sec. Mr B Mansergh)	885

Independent Examiner's Report to the PCC of St. Mary's Parish Church, Eastbourne

This report on the accounts of the PCC for the year ended 31 December 2025, which are set out on pages 8-19, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the Regulations') and section 145 of the Charities Act 2011.

Respective Responsibilities of Trustees (Members of the PCC) and the Examiner

As the members of the PCC, you are responsible for the preparation of the accounts; you consider that the audit requirement of Regulations and section 144 of the Act, do not apply. It is my responsibility to issue this report on those accounts in accordance with the terms of Regulations.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission under Section 145(5)(b) of the Act, and to be found in the Church guidance 2006 edition. 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 I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

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

- to keep accounting records in accordance with section 130 of the Act
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act and of the Charities (Accounts and Reports) Regulations 2008 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.

A Guthrie

8 April 2026

Alastair Guthrie
Retired Chartered Accountant
9 Sturdee Close
Eastbourne
East Sussex BN23 6AZ