



The Parochial Church Council of the Ecclesiastical Parish of All Saints, Crowborough

Charity number: 1134795

All Saints and St Richard's Churches, Crowborough
Trustees' Annual Report
For the year ending 31 December 2025

All Saints and St Richard's Churches PCC

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All Saints and St Richard's Churches PCC

Trustees' Report

Who We Are

We are one parish with two worshipping communities, **All Saints** and **St Richard's**, seeking to serve Crowborough and the surrounding area in the name of Jesus.

Our Vision

All Saints

In January 2025, All Saints launched a new Vision Document:

"We exist to help all people Discover Jesus and Discover life in Him."

We aim to do this as a worshipping family devoted to three New Testament priorities:

1. **Devoted to God's Word**
    - We believe that people encounter the life-changing power of God by his Spirit through his word.
    - we are committed to growing in our devotion to the Bible, making it accessible to all and placing it at the centre of all we do.
2. **Devoted to Prayer**
    - We believe the power to transform lives and situations belongs to God alone, and so we want to create time and space for prayer and relationship with God.
    - We will only commit to activities that we have time to pray for.
3. **Devoted to Loving One Another**
    - We believe that loving relationships are the best context for people to discover Jesus and discover life, and so we want to grow into a community of self-giving love.
    - We commit to both encouraging and freeing up people to love one another deeply.

St Richard's

Our vision is **"Living for the glory of Christ and the benefit of others — knowing Jesus, showing Jesus, and sharing Jesus."**
We seek to be a church that loves God, loves one another, and loves our neighbours.

Our Year at a Glance

2025 has been a year of growth, generosity, and deepening impact at All Saints. God has continued to draw people of all ages into faith, fellowship, and service. St Richard's has experienced times of heartache and struggle. In the joys and sorrows we have faced, God has been so faithful to us all.

Weekly gatherings across our two sites include worship, prayer, Bible study, and community service.

All Saints Highlights

- Over **225 children and youth** attended our annual Holiday Club week – *CIRT.*
- **100+ people** attended our outreach course – *The Life Series.*
- Provided a warm, friendly, and safe space for community support.
- **£41,000** given to world mission partners
- **£14,500** was given to other Christian organisations
- **£2,200** was given to local families in need
- **85 newcomers** welcomed.
- **24** people professed faith
- **11 baptisms** celebrated.
- **£100,000 reclaimed** via Gift Aid.
- Many volunteers enabled weekly ministry to flourish.

Thanks be to God!

Discover Jesus – Evangelism

- Primary objective: promote the Gospel and help people find faith in Jesus Christ.
- Initiatives:
    - *Honest Questions* discussion in a local pub.
    - Follow-on *Life Series* course.
    - Holiday Club, weekly children's/youth ministries, youth camps (e.g., Lakeview Venture).

- Link with schools: We conduct weekly assemblies and hymn singing practices. We welcome the school into the church building once a month, and for festivals.
- We welcomed musicians from the West End for *West End has Faith*, an evening of music and testimony

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Discover Life – Discipleship

- Focus on being disciple-makers and growing together in faith.
- Opportunities include:
  - Sunday and midweek gatherings for all ages.
  - Life Groups for fellowship, prayer, and Bible study.
  - Women's Bible study groups, Men's Group, and 20s groups.
  - Annual church camping weekend *FEST*.
  - Resources for daily Bible reading, Lent & Advent devotionals.
  - Livestreamed Sunday services for those unable to attend in person.

Devoted to God's Word

- Central to our life and ministry.
- Home Groups were relaunched to be Life Groups with increased engagement
- Activities include:
  - Sunday preaching and teaching.
  - Midweek Life Groups and children's/youth ministries.
  - Tuesday Bible School for deeper Scripture knowledge and theology.
  - Book Sundays and church book room for resources.
  - Participation in wider training: Sussex Gospel Partnership Ministry Training, Growing Young Disciples initiatives.
  - Women's Bible Study meet fortnightly for Bible Study and Prayer

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Devoted to Prayer

- Foundational to everything we do.
- Opportunities for prayer:

- After main Sunday services and confidential Prayer Focus ministry.
- Daily staff prayers and weekly Church Family Prayers.
- Monthly Praise & Prayer meeting.
- Monthly World Mission prayer gathering.

- Prayer supports pastoral care, evangelism, discipleship, and decision-making.

Devoted to Loving One Another

- Pastoral care through Life groups and a dedicated Pastoral Team.
- Staff and volunteers visit housebound, hospital, and care home residents.
- Biblical counselling offered. Nicole Ashton was appointed to offer Biblical Counselling to the Church Family and beyond.
- Accessibility initiatives: English classes, dementia support, friendship groups, work experience for young people with additional needs.
- Practical service: Chat @Hope Café, Foodbank support, hospital chaplaincy, lunches for seniors. We supported Crowborough Community First Responders as our Christmas charity.
- Women's Biennial Staycation brought women together for food, fellowship and fun.

Youth and Children's Ministry

- Five different aged-specific groups continue to meet on Sunday to receive bible teaching with numbers steadily growing.
- Midweek groups for church family and those in the community are popular. Those for primary aged children moved to a monthly pattern in the Autumn to make the most of our resources and to reach more families.
- CIRT, our Easter holiday club welcomed 165 children for 4 days of games, craft and learning about Jesus from the bible
- Many young people from our church family joined others for the annual Venture camp Lakeview
- The Youth Weekend Away provided an opportunity for teaching and fellowship for the older teenagers

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Music Ministry

- Weekly music ministry served the congregation through the Choir and the Music Group
- An Arts Retreat gave opportunity for expressing creative gifts
- Singers joined a gathered choir for both the annual Prom Praise and the Getty *Home for Christmas* concerts in the Royal Albert Hall.

Other notable events

- Following 2024's church consultation, we continued to streamline an over-busy church. This led to the difficult decision to end the 8am service. This was a painful decision for that congregation
- Staffing
    - We said goodbye to Jon Etheridge, one of our Site Managers
    - We welcomed a new Director of Operations, Rachael Bishop to the staff team
    - A new Finance Team was established with Rachael, bookkeeper Emma Gutsell and two members of the church family, Nick Herbert and Mike Leal

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A Church Open to All

- Children and youth ministries, including Holiday Club.
- Support for people with additional needs.
- Senior friendship groups and dementia support.
- Civic services, including Remembrance and Ukrainian community support.
- Welcome events to help newcomers belong.

Supporting World Mission

- Prayer, giving, and updates coordinated by the World Mission Group.
- World Mission Sunday with a visiting preacher
- Visits from Mission Partners

St Richard's Highlights

Vision: Living for the glory of Christ and the benefit of others.

2025 was challenging with staff changes as Mark Rapley and Trish Scobell departed. We are very grateful for the sacrificial gospel ministry that they gave to St Richard's. Despite a smaller congregation, we remain hopeful for growth and development, especially with new housing in the area.

1. Knowing Jesus as Disciples

- Anglican-style informal Sunday services with children's work
- Monthly Lord's Supper
- Home groups meet weekly; monthly church-wide prayer.

2. Showing Jesus in the Way We Live

- Weekday activities: Craft Group, Friendship Hour, Men's Sausage Roll Club, Community Café
- Little Seeds pre-school group.
- Pastoral care includes care home visits and individual support.
- Church buildings support local community groups.

3. Sharing Jesus – Evangelism

- Sunday services welcoming to visitors, with high attendance at Christmas & Easter.
- Connect Youth Group (with Forest Fold Baptist Church) engaged up to 50 local families, for the first half of the year
- Weekly newsletter supports prayer, communication, and engagement.
- Looking forward to Revd Pete Winstone joining as new minister in January 2026.

Agreement was reached to sell the St Richard's church building and the land on which it sits to the Crowborough Weald Gospel Trust, as part of the Going for Growth campaign with a view to a new church building in the future.

Working Together

- Partnership between All Saints and St Richard's to serve the whole parish.
- Wider church connections: Chichester Diocese, Sussex Gospel Partnership, Church of England Evangelical Council, The Alliance, Evangelical Alliance.

Thankfulness and Foundations

All ministry is made possible by:

- Faithful prayer
- Generous giving
- Dedicated staff
- Remarkable volunteers

We are deeply thankful for everyone who serves week by week.

Parish in Numbers (2025)

- **Electoral Roll:** 560 (after its 6 yearly complete revision)
- **Average Sunday Attendance:**
    - All Saints: 393 adults, 79 children
    - St Richard's: beginning the year with 48 adults, 13 children, and ending with 36 adults, 6 children

We celebrated three weddings, one wedding celebration, three infant and 11 adult baptisms, and 14 funerals across the community.

Looking Ahead to 2026

- Continuing implementation of organisational improvements.
- Planned building enhancements for worship, accessibility, and community use.
- Crowborough Weald Gospel Trust plans for new church and community centre near St Richard's.

We thank God for all He has done among us this year and look ahead with confidence and hope.

Financial review

Planned giving for 2025 increased by 8% from the preceding year.

Planned giving 2025 £489,207

Planned giving 2024 £451,914

Increase £37,293

The major expenditure for 2025 and the comparative figures for 2024 were:

	2025	2024
	£	£
Staff Costs and expenses	327,707	301,471
Running and maintenance costs	208,424	200,017
Parish Share	145,673	145,673
Missionary and charitable giving	74,892	91,624

Reserves policy

It is the policy of the PCC to maintain a balance in the unrestricted funds to the equivalent of at least three months' unrestricted payments as contingency and to designate, subject to economic circumstances, a minimum of £10,000 annual to the Building and Maintenance Fund to allow compliance with recommendations in the next quinquennial report.

At the end of the year unrestricted and designated funds were £540,172 and restricted were £7,635. All Saints and St Richard's General funds stood at £162,150. The unrestricted funds are therefore sufficient to comply with the reserves policy.

Structure, governance and management

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

The PCC is a registered charity.

Members of the PCC are elected by the Annual Parochial Church Meeting (APCM) or co-opted in accordance with the Church Representation rules. The membership of the PCC consists of the incumbent (our Vicar), Associate Vicars, Lay Minister, Curate, Churchwardens, members elected by those members of the congregation who are on the Electoral Roll of the church, and those who represent the parish on Deanery Synod (also elected by members of the Electoral Roll.) Members of the parish who are on Diocesan or General Synod are also on PCC *ex officio.*

Members of the congregation are encouraged to register on the Electoral Roll.

The PCC has the responsibility of co-operating with the incumbent, the Reverend Steve Rees, in promoting in the ecclesiastical parish the whole mission of the Church – evangelistic, pastoral, social and ecumenical – and is also specifically responsible for the maintenance of the Church Centre and Halls of All Saints and St Richard's.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the General Fund, World Mission Fund and other funds of the PCC are to be spent. The day to day running of the Church is delegated to Management Teams and Members of Staff.

The PCC have established the following subcommittees all of who make recommendations to the full PCC for approval:

- St Richard's Management Committee – to oversee the running of St Richard's
- Finance Committee – to give more detailed analysis of the finances and report to the PCC
- Fabric Committee – to review the maintenance of the church buildings and recommend priorities to the PCC.
- World Mission Group – to promote World Mission including making recommendations for grants and gifts.
- Remunerations Committee – to recommend any changes in pay for staff employed by the PCC.

Administrative information

Charity Name	The Parochial Church Council of the Ecclesiastical Parish of All Saints, Crowborough
Working Name	All Saints PCC, Crowborough
Trustees / PCC members	Revd Stephen Rees Revd Nicholas Ashton Revd Peter Winstone Mark Rapley LLM (until September 2025) Revd Canon Robert Dillingham until February 2025 Adam Thrift LLM, Denary Synod Stephen Dennison, Churchwarden, Diocesan & Deanery Synod Thomas McDowell, Churchwarden Ian Macdowell, Diocesan and Deanery Synod Catherine Allen, Deanery Synod Katharine Fairbairn, Deanery Synod (until Nov 2025) Irena Morrison, Deanery Synod Anthony Youlton, Deanery Synod (from May 2025) Judy Acheson, PCC Elected member (until May 2025) David Alexander, PCC Elected member Emily Armitstead PCC Elected member (from May 2025) Jane Brackpool, PCC Elected member Steven Burns, PCC Elected member Lindsay Freelove, PCC Elected member (until July 2025) Janet Galt, PCC Elected member Nicholas Herbert PCC Elected member (form May 2025) Jill Sandercott, PCC Elected member (until May 2025) Stuart Smith, PCC Elected member (until July 2025) John Summers, PCC Elected member Adrian Bailey, Treasurer and PCC Co-opted Member (until February 2025) Rachael Bishop Treasurer and PCC Co-opted Member (from March 2025)
Charity number	1134795
Locations	All Saints Church Church Road Crowborough TN6 1ED St Richard's Church Fermor Road Crowborough TN6 3AP
Websites	www.allsaintscrowborough.org www.strichardscrowborough.org

Independent Financial Examiners	Redshield Chartered Accountants Suite 3, 1-3 Warren Court, Park Road Crowborough East Sussex TN6 2QX
Bankers	National Westminster Bank Plc

Annual report approved by the PCC on 18 March 2026 2026 and signed on their behalf by:

Revd Stephen Rees (Chair of Trustees)	Dr Stephen Dennison (Trustee)	Thomas McDowell (Trustee)

All Saints and St Richard's Churches, Crowborough

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 December 2025

All Saints and St Richard's Churches PCC

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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 in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 18 March 2026 and signed on its behalf by:

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Reverend Stephen Philip Rees
Trustee

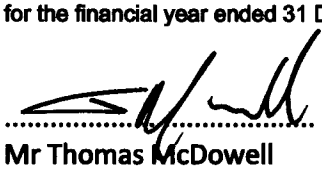
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Dr Steve Dennison
Trustee

All Saints and St Richard's Churches, Crowborough

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 December 2025



Mr Thomas McDowell
Trustee

All Saints and St Richard's Churches, Crowborough

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF ALL SAINTS AND ST RICHARD'S CHURCHES, CROWBOROUGH

We have examined the financial statements of the charity for the financial year ended 31 December 2025, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with section 145 of the Charities Act 2011. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Trustees that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for our work, or for this report.

Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011. The charity's trustees consider that an audit is not required for this financial year under Section 145 of the Charities Act 2011 and that an independent examination is required.

It is our responsibility to:
- examine the financial statements under section 145 of the Act;
- follow the procedures laid down by the general Directions given by the Charity Commission under section 145(5) of the Charities Act 2011; and
- state whether particular matters have come to our attention.

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

Independent examiner's statement
In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:
- accounting records were not kept in accordance with section 130 of the Charities Act 2011
- the financial statements do not accord with those accounting records
- the financial statements do not comply with the accounting requirements of the Charities Act
- the financial statements have not been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

We 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 financial statements to be reached.

Juliet Morris

Juliet Morris
REDSHIELD BUSINESS SOLUTIONS LTD
Chartered Accountants
Suite 3, 1 - 3 Warren Court,
Park Road,
Crowborough
East Sussex
TN6 2QX

Date: 1 May 2026

All Saints and St Richard's Churches, Crowborough

STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 December 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Income							
Donations and legacies	3.1	677,704	7,559	685,263	643,378	16,238	659,616
Charitable activities - Grants from governments and other co-funders	3.2	85,662	3,241	88,903	87,519	6,416	93,935
Other trading activities	3.3	435	-	435	373	-	373
Investments	3.4	24,735	-	24,735	25,647	-	25,647
Total incoming resources		788,536	10,800	799,336	756,917	22,654	779,571
Expenditure							
Charitable activities	4.1	787,483	16,539	804,022	762,993	31,592	794,585
Net income/(expenditure)		1,053	(5,739)	(4,686)	(6,076)	(8,938)	(15,014)
Transfers between funds		-	-	-	4,633	(4,633)	-
Net movement in funds for the financial year		1,053	(5,739)	(4,686)	(1,443)	(13,571)	(15,014)
Reconciliation of funds:							
Total funds beginning of the year	15	539,119	13,374	552,493	540,562	26,945	567,507
Total funds at the end of the year		540,172	7,635	547,807	539,119	13,374	552,493

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

All Saints and St Richard's Churches, Crowborough

BALANCE SHEET

as at 31 December 2025

	Notes	2025 £	2024 £
Fixed Assets			
Tangible assets	9	134,478	135,828
Current Assets			
Debtors	10	20,302	28,374
Cash at bank and in hand		419,753	421,660
		440,055	450,034
Creditors: Amounts falling due within one year	11	(26,726)	(33,369)
Net Current Assets		413,329	416,665
Total Assets less Current Liabilities		547,807	552,493
Funds			
Restricted trust funds		7,635	13,374
Designated funds (Unrestricted)		229,197	201,287
General fund (unrestricted)		310,975	337,832
Total funds	15	547,807	552,493

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 18 March 2026 **and signed on its behalf by**

Revd Stephen Rees
Chairperson

Dr Stephen Dennison
Trustee

Mr Thomas McDowell
Trustee

1. GENERAL INFORMATION

All Saints and St Richard's Churches, Crowborough is a charity incorporated in England. The registered office of the charity is All Saints Church, Church Road, Crowborough, TN6 1ED which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation
The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance
The financial statements of the charity for the financial year ended 31 December 2025 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting
The following are the categories of funds maintained:

Restricted funds
Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds
Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income
Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities
Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that

the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

-Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure
Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation
Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	Straight line - 75 years
Long leasehold property	Straight line - N/A
Fixtures, fittings and equipment	Straight line - 3 years

Debtors
Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Cash at bank and in hand
Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation
No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Pensions
The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Annual contributions payable to the charity's pension scheme are charged to the profit and loss account in the period to which they relate

All Saints and St Richard's Churches, Crowborough
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

3. INCOME
3.1 DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Donations from individuals	65,795	6,029	71,824	88,455
Gift aid reclaimed	122,507	-	122,507	108,499
Regular giving and capital donations	489,207	-	489,207	451,914
Other income from donations and legacies	195	1,530	1,725	10,748
	677,704	7,559	685,263	659,616

3.2 CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Grants from governments and other co-funders:				
Church centre and hall hire	56,848	-	56,848	57,763
Ministry groups	20,258	-	20,258	21,690
Fees from weddings & funerals	8,556	3,241	11,797	14,482
	85,662	3,241	88,903	93,935

3.3 OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Other trading activities	435	-	435	373

3.4 INVESTMENTS

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Rental income	20,609	-	20,609	20,312
Bank interest	4,126	-	4,126	5,335
	24,735	-	24,735	25,647

4. EXPENDITURE
4.1 CHARITABLE ACTIVITIES

	Direct Costs	Other Costs	Support Costs	2025	2024
	£	£	£	£	£
Ministry Groups	196,415	-	531,181	727,596	698,011
Missionary and charitable giving	71,476	-	-	71,476	91,624
Governance Costs (Note 4.2)	3,600	-	1,350	4,950	4,950
	271,491	-	532,531	804,022	794,585

4.2 GOVERNANCE COSTS

	Direct Costs	Other Costs	Support Costs	2025	2024
	£	£	£	£	£
Independent examiner's remuneration	3,600	-	-	3,600	3,600
Depreciation, amortisation and other similar costs	-	-	1,350	1,350	1,350
	3,600	-	1,350	4,950	4,950

All Saints and St Richard's Churches, Crowborough
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4.3 SUPPORT COSTS

	Charitable Activities £	Governance Costs £	2025 £	2024 £
Staff costs	156,813	-	156,813	155,759
Staff expenses	39,402	-	39,402	33,080
Bank charges	3,351	-	3,351	3,023
Church maintenance	84,376	1,350	85,726	66,355
General expenses	18,629	-	18,629	26,838
Accountancy fees	13,657	-	13,657	8,168
Church running expenses	72,121	-	72,121	79,449
Support staff costs	131,492	-	131,492	112,632
Office expenses	11,340	-	11,340	12,584
	531,181	1,350	532,531	497,888

5. NET INCOME

	2025 £	2024 £
Net income is stated after charging/(crediting):		
Depreciation of tangible assets	1,350	1,350
Independent Examiner's remuneration:		
- independent examination services	3,600	3,600

6. EMPLOYEES AND REMUNERATION

The staff costs comprise:	2025 £	2024 £
Wages and salaries	256,606	234,029
Social security costs	17,103	20,355
Pension costs	14,596	14,007
	288,305	268,391

7. TANGIBLE FIXED ASSETS

	Land and buildings freehold £	Long leasehold property £	Fixtures, fittings and equipment £	Total £
Cost				
At 31 December 2025	162,428	22,000	11,563	195,991
Depreciation				
At 1 January 2025	48,600	-	11,563	60,163
Charge for the financial year	1,350	-	-	1,350
At 31 December 2025	49,950	-	11,563	61,513
Net book value				
At 31 December 2025	112,478	22,000	-	134,478
At 31 December 2024	113,828	22,000	-	135,828

All Saints and St Richard's Churches, Crowborough
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8. DEBTORS

	2025 £	2024 £
Trade debtors	3,057	5,392
Other debtors	-	2,648
Taxation and social security costs (Note 12)	15,518	16,573
Prepayments and accrued income	1,727	3,761
	20,302	28,374

9. CREDITORS

Amounts falling due within one year	2025 £	2024 £
Trade creditors	7,278	6,289
Taxation and social security costs (Note 12)	4,652	4,873
Other creditors	11,196	14,515
Accruals and deferred income	3,600	7,692
	26,726	33,369

10. TAXATION AND SOCIAL SECURITY

	2025 £	2024 £
Debtors:		
Income tax	15,518	16,573
Creditors:		
PAYE / NI	4,652	4,873

11. PENSION COSTS - DEFINED CONTRIBUTION

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. Pension costs amounted to £14,596 (2024 - £14,007).

12. RESERVES

	2025 £	2024 £
At the beginning of the year	552,493	567,507
Deficit for the financial year	(4,686)	(15,014)
At the end of the year	547,807	552,493

13. FUNDS

13.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 January 2024	540,562	26,945	567,507
Movement during the financial year	(1,443)	(13,571)	(15,014)
At 31 December 2024	539,119	13,374	552,493
Movement during the financial year	1,053	(5,739)	(4,686)
At 31 December 2025	540,172	7,635	547,807

All Saints and St Richard's Churches, Crowborough
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13.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2025	Income	Expenditure	Transfers between funds	Balance 31 December 2025
	£	£	£	£	£
Restricted funds					
Choir Fund (Pegnitz)	1,582	-	-	-	1,582
All Saints Special Collection Fund	-	2,811	6,898	-	(4,087)
Client Fund	104	3,241	3,345	-	-
Community Entertainment Fund	1,241	504	1,104	-	641
Highfields Trust	896	-	363	-	533
Janet Richards Memorial Fund	2,074	-	-	-	2,074
Refugee Support Fund	957	-	957	-	-
World Mission Fund	406	2,593	2,999	-	-
Support for others to attend events & conferences	1,632	625	603	-	1,654
St Richard's Special Collection Fund	70	-	70	-	-
St Richard's Pastoral Fund	4,412	-	-	-	4,412
AV Fund	-	1,026	200	-	826
	13,374	10,800	16,539	-	7,635
Unrestricted funds					
All Saints Maintenance Fund	86,116	-	-	15,000	101,116
Barnabas Service	555	724	614	-	665
Charitable donations	-	-	52,685	55,479	2,794
Choir Fund	1,696	-	64	-	1,632
Holiday at Home	215	-	97	-	118
Legacies and Special Projects	92,057	7,000	-	-	99,057
Music Group	450	-	32	-	418
St Richard's Building Fund	20,860	-	8,306	-	12,554
Support Fund	5,360	1,000	1,256	-	5,104
Young @ Heart	1,796	3,776	3,663	-	1,909
All Saints General Reserve	85,235	712,960	645,279	(70,479)	82,437
St Richard's General Reserve	86,677	63,076	70,040	-	79,713
Thirsty General Reserve	5,507	-	745	-	4,762
All Saints Capital Reserve	123,413	-	1,350	-	122,063
St Richard's Capital Reserve	22,000	-	-	-	22,000
World Mission Fund	7,182	-	3,352	-	3,830
	539,119	788,536	787,483	-	540,172
Total funds	**552,493**	**799,336**	**804,022**	**-**	**547,807**

13.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use	Current assets	Current liabilities	Total
	£	£	£	£
Restricted trust funds	-	7,635	-	7,635
Unrestricted general funds	134,478	432,420	(26,726)	540,172
	134,478	**440,055**	**(26,726)**	**547,807**

14. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.