Charity registration number 1136291 (England and Wales)

ST ELISABETH'S PCC

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

Caladine

Chartered Certified Accountants

ST ELISABETH'S PCC

LEGAL AND ADMINISTRATIVE INFORMATION

PCC Members	Mr Peter Adams	
	Ms Susan Santos	
	Mrs Ann Harris	
	Dr Simon Eyre MA. FRCGP	
	Mrs Sarah Goddard	
	Ms Susan Fifield	
	Rev David Harrigan	
	Mr Ben Miles	
	Ms Julie West	
	Mr Richard Scott	
	Mr J Pearce	(Appointed 12 May 2025)
	Ms E Lees	(Appointed 12 May 2025)
	Ms Elisabeth Prime	(Appointed 12 May 2025)
Charity number (England and Wales)	1138291	
Principal address	St Elisabeth's Centre 268 Victoria Drive Eastbourne East Sussex BN20 8QX	
Independent examiner	John Caladine FCCA CTA FCIE Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF	

ST ELISABETH'S PCC

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ST ELISABETH'S PCC

COUNCIL'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The PCC members present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the PCC's Parochial Church Council Powers Measure (1956) as amended and the Church Representation Rules, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

St Elisabeth's PCC has the responsibility of supporting and working with the incumbent in promoting the ecclesiastical parish and the mission of the church: pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for St Elisabeth's church building.

Public benefit

The PCC members have paid due regard to guidance issued by the Charity Commission in deciding what activities the PCC should undertake.

Achievements and performance

Significant activities and achievements against objectives

The PCC, as the governing body of St Elisabeth's, meets regularly throughout the year. This includes social gatherings in the summer and at Christmas which promotes a sense of trust, belonging and shared purpose. At each PCC meeting reports are received from Churchwardens, Centre Manager, Treasurer, Parish Safeguarding Officer and Vicar. These reports cover key areas as well as reporting on mission and activities within the church.

2025 has been a time of building on the previous success of growing member numbers and diversity of the congregation. We are blessed to have the drive of Revd. D Harrigan's vision to 'make the church like home and home like the church' by asking us as the body of Christ, what steps can we do to make this a reality. Alpha and The Way has been a central point of giving both old and new members a chance to go deeper into the way of following Jesus and what questions arise from taking on that commitment. We thank David and Hayley for investing their time and home into this venture.

A new fellowship group for 2025 is the Under 40's group based around social gatherings to discuss a variety of topics and get to know each other on a deeper level. This group looks to support each other and bring the church into one another's homes/ spaces.

The PCC would like to extend their appreciation to Susan Santos, Sue Fifield, Christine Swanborough-Nilson and the wider Eco group for obtaining the Broze Eco award. This is the first big step in one of the churches values of caring for God creation.

Investments into St Elisabeths people and building are always at the forefront of PCC meetings. Supported training was undertaken by David Christine, Susan and Sue in various areas in 2025. The building saw both visual and practical improvements with the signage on the hoardings, new chairs for the main hall and decoration to parts of the building.

Community groups from local areas continue to plan a valuable role in the spirit at St Elisabeths. David continues to work with Eastbourne Boxing club to coach young people as well as opening the building to host events throughout the year. The local college has partnered several times to cater for events inviting local residence, and those relationships continue to thrive.

All these activities, plus many more, are coordinated by our center manager who also ensures the much-needed income generated by hirers is managed with care. She has spent many hours on grant applications to improve the facilities within the church building and our thanks goes out to her for the continued efforts in building wider networks and raising St Elisabeths profile.

Some traction has been made in progressing conversations regarding the use of the land of the old Church site / Vicarage. Once step has been to educate the congregation and wider community on the challenges we face when getting answers from the Diocese / Church commissioners. David, Simon and Richard met with the local MP and several church commissioner colleagues to discuss the land and potential development. Although no definitive answers have been given, we have firmly made our case as a PCC for what we think will be beneficial to St Elisabeths and the wider community.

We are deeply thankful to everyone who generously gives their time and gifts in support of the church's mission and outreach. This includes those who lead services, our Reader, those who organize and assist with children's activities, volunteers involved in hospitality, those who help maintain our church building, and all who work behind the scenes to plan and support the life and activities of our church community.

Financial review

Overall the church's unrestricted funds (general and designated) showed a deficit, after transfers, of £9,965 (2024: deficit of £6,453).

Restricted funds showed a deficit, after transfers, of £132 (2024: surplus of £11,266).

Total funds at the 31 December year end stood at £85,381 (2024: £95,376) of which £35,057 (2024: £35,189) were held in restricted funds and a further £5,731 (2024: £5,629) in endowment funds.

Reserves policy

Our PCC policy is to hold money in reserve for staffing and for unforeseen situations. This is held in general unrestricted funds.

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 Councils (Powers) Measure 1956.

Members of the PCC are either ex officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation rules. In 2022 the meeting was held on 24th April 2022.

The PCC members who served during the year and up to the date of signature of the financial statements were:

Mr Peter Adams	
Ms Susan Santos	
Mr Lee Cheetham	(Resigned 12 May 2025)
Mrs Ann Harris	
Mr Colin Allcorn	(Resigned 12 May 2025)
Dr Simon Eyre MA. FRCGP	
Mrs Sarah Goddard	
Mr Mark Fifield	(Resigned 12 May 2025)
Ms Susan Fifield	
Rev David Harrigan	
Mr Ben Miles	
Ms Julie West	
Mr Richard Scott	
Mr J Pearce	(Appointed 12 May 2025)
Ms E Lees	(Appointed 12 May 2025)
Ms Elisabeth Prime	(Appointed 12 May 2025)

Recruitment and appointment of trustees
Members are warmly encouraged to stand for election to the PCC and we try to ensure a balance of skills and experience where possible.

The Council's report was approved by the Board of PCC Members.

P. Adams

Dr Simon Eyre ~~MA. FRCGP~~ PETER ADAMS
PCC member

Date: 24.5.2026

Rev David Harrigan
PCC member

ST ELISABETH'S PCC

INDEPENDENT EXAMINER'S REPORT

TO THE PCC MEMBERS OF ST ELISABETH'S PCC

I report to the PCC members on my examination of the financial statements of St Elisabeth's PCC (the PCC) for the year ended 31 December 2025.

Responsibilities and basis of report

As the PCC members of the PCC you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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

1 accounting records were not kept in respect of the PCC as required by section 130 of the Charities Act 2011.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of 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 financial statements to be reached.

John Caladine FCCA CTA FCIE
Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Date: 8 Jun 2026

ST ELISABETH'S PCC

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

Current financial year	Notes	Unrestricted funds general 2025 £	Unrestricted funds designated funds 2025 £	Restricted funds 2025 £	Endowment funds 2025 £	Total 2025 £	Total 2024 £
Income from:							
Donations and legacies	3	63,146	2,590	8,096	-	73,832	97,199
Charitable activities	4	50,888	-	-	-	50,888	42,087
Investments	5	1,388	-	-	-	1,388	1,666
Total income		115,422	2,590	8,096	-	126,108	140,952
Expenditure on:							
Charitable activities	6	135,208	287	710	-	136,205	123,233
Total expenditure		135,208	287	710	-	136,205	123,233
Net gains/(losses) on investments	11	-	-	-	102	102	280
Net income/(expenditure)		(19,786)	2,303	7,386	102	(9,995)	17,999
Transfers between funds	19	9,456	(1,938)	(7,518)	-	-	-
Net movement in funds	8	(10,330)	365	(132)	102	(9,995)	17,999
Reconciliation of funds:							
Fund balances at 1 January 2025		25,732	28,826	35,189	5,629	95,376	77,377
Fund balances at 31 December 2025		15,402	29,191	35,057	5,731	85,381	95,376

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

ST ELISABETH'S PCC

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Prior financial year	Notes	Unrestricted funds general 2024 £	Unrestricted funds designated funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total 2024 £
Income from:						
Donations and legacies	3	74,610	8,867	13,722	-	97,199
Charitable activities	4	42,087	-	-	-	42,087
Investments	5	1,666	-	-	-	1,666
Total income		118,363	8,867	13,722	-	140,952
Expenditure on:						
Charitable activities	6	113,345	7,715	2,173	-	123,233
Total expenditure		113,345	7,715	2,173	-	123,233
Net gains/(losses) on investments	11	-	-	-	280	280
Net income		5,018	1,152	11,549	280	17,999
Transfers between funds	19	1,786	(1,503)	(283)	-	-
Net movement in funds	8	6,804	(351)	11,266	280	17,999
Reconciliation of funds:						
Fund balances at 1 January 2024		18,928	29,177	23,923	5,349	77,377
Fund balances at 31 December 2024		25,732	28,826	35,189	5,629	95,376

ST ELISABETH'S PCC

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	13		7,894		4,553
Investments	14		5,731		5,629
			13,625		10,182
Current assets					
Debtors	15	8,535		7,116	
Cash at bank and in hand		64,853		79,626	
		73,388		86,742	
Creditors: amounts falling due within one year	16	(1,632)		(1,548)	
Net current assets			71,756		85,194
Total assets less current liabilities			85,381		95,376
Net assets			85,381		95,376
The funds of the PCC					
Endowment funds	18		5,731		5,629
Restricted income funds	19		35,057		35,189
Unrestricted funds - general	21		15,402		25,732
Unrestricted funds - designated funds	20		29,191		28,826
			85,381		95,376

The financial statements were approved by the PCC members on .....

P. Adams

~~Dr Simon Eyre MA FRCGP~~

PCC member PETER ADAMS

.....

Rev David Harrigan

PCC member

1 Accounting policies

Charity information

St Elisabeth's PCC is a charity governed by the Parochial Church Councils (Powers) Measure 1956.

1.1 Basis of preparation

The financial statements have been prepared under the Church Accounting Regulations 2006, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The PCC is a Public Benefit Entity as defined by FRS 102.

The PCC has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the PCC. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the PCC members have a reasonable expectation that the PCC has adequate resources to continue in operational existence for the foreseeable future. Thus the PCC members continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the PCC members in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the PCC.

1.4 Income

Income is recognised when the PCC is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1 **Accounting policies (Continued)**

Donations and legacies
Collections are recognised when received.

Planned giving receivable is recognised when there is evidence of entitlement, receipt is probable, and the amount accords with the Gift Aid declaration or other record of intention to donate.

Gift aid recovered is recognised when the income to which it is attached is recognised.

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

Charitable activities
Sales of magazines and study notes are recognised when received.

Rents from property are recognised in accordance with the rental agreements, when receipt is probable.

Other trading activities
Trading activities are where income is receivable in return for selling goods or providing services. Income from trading is recognised either: a - when received, or b - in the case of room hire charges, when the hire has taken place and receipt is probable or c - in the case of concerts: for the year in question, irrespective of date of receipt Advance receipts for both concerts and room hire are included in creditors until the concerts or hiring has taken place.

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

1.5 Expenditure
Expenditure is accounted for on an accruals basis and 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.

1.6 Tangible fixed assets
Consecrated and beneficed property of any kind is excluded from the accounts by s.10(2) of the Charities Act 2011. Movable church furnishing held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected but are not included in the financial statements. For other property acquired prior to 1 January 2003, there is insufficient cost information available and therefore the cost of such assets is not stated in the financial statements.

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

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Fixtures and fittings	25%

1 Accounting policies (Continued)

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

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the PCC reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The PCC has elected to apply the provisions of Section 11 'Basic Financial Instruments of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the PCC's balance sheet when the PCC becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are measured at transaction price including transaction costs.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are recognised at transaction price.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less.

Derecognition of financial liabilities

Financial liabilities are derecognised when the PCC's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

Termination benefits are recognised immediately as an expense when the PCC is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1 Accounting policies (Continued)

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the PCC's accounting policies, the PCC members are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds general 2025 £	Unrestricted funds designated funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds designated funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	63,146	490	5,096	68,732	70,416	607	722	71,745
Grants	-	2,100	3,000	5,100	4,194	8,260	13,000	25,454
	63,146	2,590	8,096	73,832	74,610	8,867	13,722	97,199
Donations and gifts								
Planned giving (excl tax refunds)	46,166	-	-	46,166	42,059	-	-	42,059
Cash collections and gift days	5,718	-	-	5,718	12,273	-	-	12,273
Gift aid recoverable	8,880	-	-	8,880	11,104	-	-	11,104
Other funds generated and appeals	2,382	490	5,096	7,968	4,980	607	722	6,309
	63,146	490	5,096	68,732	70,416	607	722	71,745

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charitable activities		
Rummage sales	211	148
Fees for wedding, funerals etc	659	268
Church hall hire	50,018	41,671
	50,888	42,087

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	1,388	1,666

6 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Staff costs	11,338	10,790
Depreciation and impairment	4,564	4,424
Diocesan parish contribution	66,199	47,250
Other clergy costs	8,802	8,537
Church running and maintenance	31,696	27,216
Telecoms and internet	1,674	1,201
Waste disposal	1,162	839
Major repairs and renovations	8,562	20,852
	133,997	121,109
Share of support and governance costs (see note 7)		
Governance	2,208	2,124
	136,205	123,233
Analysis by fund		
Unrestricted funds - general	135,208	113,345
Unrestricted funds - designated funds	287	7,715
Restricted funds	710	2,173
	136,205	123,233

7 Support costs allocated to activities

	Charitable activities 2025 £	Total 2024 £
Governance	2,208	2,124

Governance costs comprise:	2025 £	2024 £
Independent examination fees	650	600
Accountancy	982	948
Bookkeeping and payroll	576	576
	2,208	2,124

8 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	650	600
Depreciation of owned tangible fixed assets	4,564	4,424

9 PCC Members

The Vicar, Rev D Harrigan is employed by the Diocese. St Elisabeth's provide him with a vicarage, in order to fulfil his duties.

None of the other PCC members (or any persons connected with them) received any remuneration or benefits from the PCC during the year.

Total donations from the PCC members, and their related parties, amounted to £25,995 (2024: £26,969). This doesn't include donations given into cash collections where the individual donors are not identifiable.

10 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	1	1

Employment costs	2025	2024
	£	£
Wages and salaries	11,008	10,476
Other pension costs	330	314
	11,338	10,790

There were no employees whose annual remuneration was more than £60,000.

11 Gains and losses on investments

	Endowment funds 2025	Endowment funds 2024
Gains/(losses) arising on:	£	£
Revaluation of investments	102	280

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 January 2025	80,550
Additions	7,905
At 31 December 2025	88,455
Depreciation and impairment	
At 1 January 2025	75,997
Depreciation charged in the year	4,564
At 31 December 2025	80,561
Carrying amount	
At 31 December 2025	7,894
At 31 December 2024	4,553

14 Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 January 2025	5,629
Valuation changes	102
At 31 December 2025	5,731
Carrying amount	
At 31 December 2025	5,731
At 31 December 2024	5,629

15 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	8,535	4,086
Other debtors	-	3,030
	8,535	7,116

16 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	1,632	1,548

17 Retirement benefit schemes

Defined contribution schemes	2025	2024
	£	£
Charge to profit or loss in respect of defined contribution schemes	330	314

The PCC operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the PCC in an independently administered fund.

18 Endowment funds

Endowment funds represent assets which must be held permanently by the PCC. Income arising on the endowment funds can be used in accordance with the objects of the PCC and is included as unrestricted income. Any capital gains or losses arising on the assets form part of the fund.

	At 1 January 2025	Gains and losses	At 31 December 2025
	£	£	£
Permanent endowments			
Eliza Watson	2,022	198	2,220
Clarke Graveyard	2,867	(114)	2,753
Watson Graveyard	740	18	758
	5,629	102	5,731

Previous year:	At 1 January 2024	Gains and losses	At 31 December 2024
	£	£	£
Permanent endowments			
Eliza Watson	1,828	194	2,022
Clarke Graveyard	718	22	740
Watson Graveyard	2,803	64	2,867
	5,349	280	5,629

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2025	Incoming resources	Resources expended	Transfers	At 31 December 2025
	£	£	£	£	£
Chalk Cliff Trust	2,954	-	-	-	2,954
Music	84	-	-	-	84
Upstairs kitchen and toilet	629	-	-	-	629
eBay	6,125	-	-	-	6,125
Garden fund	351	-	-	-	351
Arts fund	10,942	-	(710)	(10,000)	232
Children fund	63	230	-	(207)	86
Charity Contact Centre	18	-	-	(18)	-
Totz equipment	354	167	-	-	521
Capital equipment - depreciated assets	-	7,320	-	(7,293)	27
Box - Boxing Club	669	379	-	-	1,048
Youth worker	13,000	-	-	10,000	23,000
	35,189	8,096	(710)	(7,518)	35,057

Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
Chalk Cliff Trust	2,954	-	-	-	2,954
Music	223	-	(139)	-	84
Upstairs kitchen and toilet	629	-	-	-	629
eBay	6,125	-	-	-	6,125
Garden fund	351	-	-	-	351
Arts fund	10,942	-	-	-	10,942
Children fund	273	73	-	(283)	63
Charity Contact Centre	18	-	-	-	18
Totz equipment	327	224	(197)	-	354
Capital equipment - depreciated assets	1,837	-	(1,837)	-	-
Box - Boxing Club	244	425	-	-	669
Youth worker	-	13,000	-	-	13,000
	23,923	13,722	(2,173)	(283)	35,189

19 Restricted funds (Continued)

The Restricted funds of the charity contain various amounts which have been given for specific purposes; some of which go back many years. The trustees are monitoring these balances.

The Capital Equipment Fund represents specific assets over which conditions were placed. The fund absorbs the depreciation on these assets each year.

The Boxing Club fund contains monies in relation to our new youth project.

20 Unrestricted funds - designated funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	Transfers	At 31 December 2025
	£	£	£	£	£
Legacy AH	17,134	-	-	-	17,134
Club 1	446	-	-	-	446
Community Support	6,147	-	-	18	6,165
Messy Church	-	-	(207)	207	-
School lunches	2,340	-	-	-	2,340
Vicar's discretionary	405	-	-	-	405
Flowers	63	-	-	(63)	-
Building	-	2,100	-	(2,100)	-
Totz	2,291	490	(80)	-	2,701
	28,826	2,590	(287)	(1,938)	29,191

Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
Legacy AH	17,134	-	-	-	17,134
Club 1	447	-	-	-	447
Community Support	6,117	30	-	-	6,147
Messy Church	(183)	55	(155)	283	-
School lunches	2,340	-	-	-	2,340
Vicar's discretionary	404	-	-	-	404
Flowers	63	-	-	-	63
Windows	1,086	-	-	(1,086)	-
Totz	1,769	522	-	-	2,291
Floor renovation	-	8,260	(7,560)	(700)	-
	29,177	8,867	(7,715)	(1,503)	28,826

21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used.

	At 1 January 2025	Incoming resources	Resources expended	Transfers	At 31 December 2025
	£	£	£	£	£
General funds	25,732	115,422	(135,208)	9,456	15,402

Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
General funds	18,928	118,363	(113,345)	1,786	25,732

22 Analysis of net assets between funds

	Unrestricted funds general	Unrestricted funds designated funds	Restricted funds	Endowment funds	Total
	2025	2025	2025	2025	2025
	£	£	£	£	£
At 31 December 2025:					
Tangible assets	7,894	-	-	-	7,894
Investments	-	-	-	5,731	5,731
Current assets/(liabilities)	7,508	29,191	35,057	-	71,756
	15,402	29,191	35,057	5,731	85,381

	Unrestricted funds general	Unrestricted funds designated funds	Restricted funds	Endowment funds	Total
	2024	2024	2024	2024	2024
	£	£	£	£	£
At 31 December 2024:					
Tangible assets	4,553	-	-	-	4,553
Investments	-	-	-	5,629	5,629
Current assets/(liabilities)	21,179	28,826	35,189	-	85,194
	25,732	28,826	35,189	5,629	95,376

23 Related party transactions

There were no disclosable related party transactions during the year (2020: none).