Charity registration number 1149653 (England and Wales)

ALL SOULS CHURCH, EASTBOURNE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

Caladine

Chartered Certified Accountants

ALL SOULS CHURCH, EASTBOURNE

LEGAL AND ADMINISTRATIVE INFORMATION

Parochial Church Council	Mr Ben Bissett Mrs Kim Bourne Mr Henry Brown Revd Stephen Finch Mr David Gordon-Watkins Mrs Heather Henderson Mr Chris Large (Co-opted) Mr Johnny Miller Revd Marcus Nodder Mr Clive Perry Mr David Sadler Mrs Eleanor Shallcross Mrs Jess Simmonds Mrs Philippa Smith Mrs Rachel Smith (Co-opted) Mr Peter Staley Mrs Christine Wood Mr Peter Wood	
Incumbent	Rev Marcus Nodder	(From 1st September 2025)
Church Wardens	Mr Johnny Miller Mr Peter Staley	
Charity number	1149653	
Principal address	53 Susans Road Eastbourne East Sussex BN21 3TH	
Independent examiner	Colin Dadswell FCA FCCA DChA Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF	

ALL SOULS CHURCH, EASTBOURNE

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ALL SOULS CHURCH, EASTBOURNE

PAROCHIAL CHURCH COUNCIL'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The Parochial Church Council (PCC) present their 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 Church's governing document, 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

The main objectives of the PCC are:

1. To spread the good news of Jesus to the church family and wider community
2. To maintain the buildings
3. To support our chosen mission organisations

Public benefit

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

Achievements and performance

Spreading the Good News of Jesus to the Church Family and the Wider Community

During 2025 the Lord continued to bless us during the remaining nine months of the Interregnum. Through the ministry of our staff team, led by our Associate Vicar Revd Steve Finch, numbers have remained steady and, in some areas, have grown. On 1st September we were delighted to welcome Revd Marcus Nodder as our new Incumbent together with wife Lina, and their family.

We have continued to be further enriched by the preaching team including Revd David Bourne, Revd Glen Scrivener, Nate Morgan Locke, Martin Povey, and occasional preachers Tim Burden, Graham Harter and Peter Staley.

The music group has been a great blessing to us in our services and we thank all those who sing and play - especially the contribution of the increasing number of younger members who are growing in confidence and ability. We appreciate the time given by Esther Martin and Cat Morgan Locke in their leadership role and for organising the seasonal song practices for Church Family Members.

Our thanks, too, to those who oversee the audio-visual system - and deal with its vagaries - and others who read lessons, lead prayers, and serve refreshments. The Welcomers also have an important role to play – before and after the service, and during the year, our local PCSO came to give advice to, and equip, the Welcomers to react positively when faced with difficult situations.

In addition to those who log on to our Sunday morning services streamed via YouTube, the average weekly attendance is 76 children and 233 adults, including a growing number from ethnic minority groups. On Easter Sunday 56 children and 205 adults attended the morning service, 194 of whom took Communion. Over the Christmas period attendance totalled a total of 396 children and 1,222 adults at our own events and 583 children and 688 adults at the schools' events.

2025 was the year when the Electoral Roll had its six-yearly complete revision. At the Annual Parochial Church Meetings in May, Electoral roll numbers showed a small drop on 2024 from 220 to 180. This has implications for our allocated number of members to the Deanery Synod in 2026 reducing our representation from five to four. Our thanks to John Kesper for his work in preparing the roll and keeping it up to date.

We welcomed new members during the year, but were sorry to lose Terry Clifford, Dave Anderson and, shortly before Christmas, Maureen Simpson, 101 years old, passed away. Maureen came to All Souls many years ago with her husband, Revd. Reg Simpson, in their retirement ministry. She led the Women's Fellowship, helped with the children's work and was on the flower rota. In her later years she lived in a local nursing home, and was enabled with the help of one of her carers to watch our morning service regularly.

ALL SOULS CHURCH, EASTBOURNE

PAROCHIAL CHURCH COUNCIL'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

The Parochial Church Council has paid due regard to guidance issued by the Charity Commission in deciding what social activities the church should undertake. As in previous years, careful consideration has been given in order to ensure that scheduled events have remained varied and well-balanced to attract members of the Church Family and the wider community, and that they catered for the varying Christian experience, needs and mission to sustain a ministry that meets our core aim of loving Jesus and making him known.

All aspects and activities of church life are Risk Assessed and carefully monitored, and we are indebted to Carol Scott as Parish Safeguarding Officer for her wise and knowledgeable oversight of our Safeguarding arrangements, and to all other members of the Safeguarding Team.

All those involved in the leadership of our various groups undergo a DBS check and there is an expectation that they take part in training, at least annually.

In addition to our regular church services, Prayer and Praise is held on the first Wednesday evening of the month and is, as the name suggests, a time of prayer and worship and an opportunity for Church Family members to be informed and updated on relevant church matters.

We are grateful to Emily Miller who has continued to oversee the Growth Groups – of which there are now 163 members on the register - fulfilling the dual purpose of Bible study and Christian pastoral care. We also thank the growth group leaders who teach the groups week by week. In addition, Emily oversees 'Women on Wednesday' (WoW). This Growth Group caters for younger women who may attend with their pre-school children. While the women learn more about the Lord and interact with each other, the children are cared for in a creche environment.

Headed up by our Children's Work Lead, Cat Morgan Locke, our Sunday group of children and young people have continued to be conscientiously discipled by a loyal team of 33 helpers. There are currently 101 registered of whom 10 regularly attend Discoverers (pre-school), 14 Explorers (school years reception-year 2), 24 Adventurers (school years 3-6), 22 All Souled Out (school years 7-9) and 17 Soulder (school years 10-13). In addition to their Sunday morning teaching groups, the 10+ and 14+ groups have continued to enjoy weeknight activities including Bible teaching.

In January All Souled Out and Soulder spent a weekend at Chichester Youth enterprise Centre staying on a purpose-built landed barge facing Chichester Harbour. In addition to bible studies, they also enjoyed various 'fun' activities. They are looking forward to a return visit in 2026, when the 10+ and 14+ groups will go separately.

Some of our young people attended Woolie 3 and Orwell 4 camps during the summer. It has been rewarding to see increasing numbers in the groups and their developing personal faith as they walk with the Lord. We are grateful to members of our own Church Family who gave up their own summer holiday time to attend the camps as leaders.

There were a number of social events this year, including an Explorers' and Adventurers' walk in the Woods at Friston forest following the White Horse Trail, a family games and crafts afternoon, and a Light Party at the end of October.

Bible by the Beach. This 15th annual conference was held over the May bank holiday weekend. Entitled 'In all things, God at Work' the event attracted delegates – including over 400 young people - from home and abroad. On the Sunday – nicknamed 'Squidge-up Sunday' in All Souls as everyone had to move up together in the pews to create more seats - 540 people attended our morning service.

Extra chairs were brought across from the church halls and the choir stalls were also full. The speaker was Ed Drew who based his talk on Ezekiel 37:1-14 - The Valley of Dry Bones. It was a weekend for learning, enjoyment and the opportunity to meet up with old friends, meet with other Christians and rejoice together in the Lord's goodness.

In June the women attended the Southern Women's Convention in Crowborough. The speaker, Carolyn Lacey spoke on Micah 6:8 and entitled her talk 'None Greater', and in July the men enjoyed their annual summer walk around Arlington Reservoir followed by a 'big' breakfast.

There were also other events for the whole Church Family which included a barbeque at Abbots Wood, and an opportunity to picnic at Chalk Farm, for which we thank Henry and Emily Brown.

The failure to secure a booking at Coldharbour Meadows at Whitesmith for the summer Church Family Camp was a great disappointment – both for those looking forward to a weekend's camping and also for members of the Church Family members going as day visitors.

As an alternative, an enjoyable 'Church Weekend at Home' was held during the middle of July. On the Saturday morning various activities were due to take place in Gildredge Park including a picnic, team games and a football match. Unfortunately, the weather did not play ball and the activities were moved to the church hall. In the evening a quiz night was held in the church followed on Sunday by a barbeque after the morning service.

Reaching Out

'Little Souls' gives an opportunity for parents/carers from the wider community to socialise in a Christian environment as their child/ren play together. Each session starts with a 'nursery time and Bible story', keeping the focus on welcoming everybody and sharing the Good News. Between twelve and sixteen families are represented, some with longstanding attendance, and others who bring more than one child. The group has a range of nationalities represented as well as families from different socio-economic backgrounds.

Some of the men from the church are helping with the physically demanding task of setting up and clearing away and Jess Simmonds and the 'Little Souls' team is very thankful to God for this provision. This group usually meets in the church hall, but, in the summer, had to unexpectedly transfer their activities to the church for a few weeks due to the invasion of mice in the halls! (even smaller souls!)

One of the ways in which we reach out to those living in the parish is for a group to go 'door knocking', distributing flyers informing the residents of forthcoming church events including guest services, and also promoting courses such as 3-2-1 and Christianity Explored. There were useful and interesting chats on the doorsteps, and the courses encouraged some people to come and find out more about the big questions of life.

In the morning service in March we witnessed the baptism of four members of the Church Family and in November at the evening service the baptism of a further three.

Just before Christmas over 800 doors were knocked to tell the neighbours about the true meaning of Christmas and to distribute small gifts with a flyer of the Christmas services available to them. It was rewarding to see some of them in church over the Christmas period.

We give thanks for Martin Povey for all his work with this venture, and praise the Lord for the way in which it has brought people to faith.

Church ministry also includes taking Communion to residents of care homes in the parish, and, further afield, we have the privilege of annually leading the weekly, always much appreciated service, in the District General Hospital. Members of the church also attend in the chapel. Revd Stephen Finch led the service which is broadcast through hospital radio to those in the wards who are unwell.

Our connection with the 208th Field Company Royal Engineers has continued this year in spite of increasing frailty and falling numbers, and they have continued to faithfully attend the morning service on the second Sunday of the month to turn a page in their book of remembrance. It is always a pleasure to welcome them and to share in their reminiscences.

We would also like to thank the leaders of the Scout group for the encouragement they give to the Squirrels, Beavers, Cub Scouts and Scouts to attend the Family and Parade services on Mothering Sunday, Harvest, and the Toy Service. It has been good to welcome their parents/carers to the services and we appreciate the support they give their children.

We are grateful to the men in the Church Family for preparing the posies of flowers distributed on Mothering Sunday, and all who, at the Harvest service, donated tinned and dry goods for the Foodbank. We also appreciated the large number of new toys given at the Toy Service which were distributed by Family Support Network to the needy children in the area.

At the beginning of December, eight hundred doors were knocked, and packages containing some small Christmas treats, and flyers inviting people to our Christmas events were given out. There was also a week of prayer for the Christmas services.

This year, for the first time, the group carol singing in the community ventured out to the railway station forecourt where flyers were distributed to, and willingly received by, passing travellers. The Nativity Service was well attended and also the services on 21st December. On 23rd, there was an aroma of oranges in the church as a willing team decorated them (and dispatched of the left overs) with sweets and candles ready for the following day's Christingle Service on Christmas Eve. The two services on Christmas Day concluded the Christmas events.

During this Christmas period All Souls was also pleased to host the 'Stafford' and 'The Haven' Schools for their Christmas presentations. It was rewarding to see that, on both occasions, the Christian message was presented.

Maintaining the buildings

This year the Building Committee has men regularly on several occasions, with Peter Wood overseeing a team to take over from him when the time arises. There have also been several meetings with Peter Pritchett, the Church Architect, whose guidance and wise counsel is very much appreciated.

Several aspects of maintenance have been addressed:

Church

- The heaters, lighting and electrical appliances have been routinely inspected. Improved heating and lighting have been installed in the vestry.
- New doors were put on the organ motor cupboard – (situated on the outside of the apse).
- The possible glazing to the west door entrance and to the inner south west door was discussed with the church architect.
- Smiths of Derby came to assess the required repairs to the church clock.

The Parochial Church Council would like to express thanks to Matilda Whittington and her willing band of helpers who work tirelessly to the church clean, tidy and in good order.

Halls

- The lighting in the halls was improved with the installation of new fluorescent tubes.
- A new fire door was installed in the main hall.
- Carpet tiles were put down in the office to replace the worn and dangerous carpet.

The Parochial Church Council also thank the Office Staff for carrying out the variety of tasks that come their way.

Grounds

- In October the car park was improved and extended. The muddy grass was cleared and the whole area gravelled over to provide a more organised parking area with designated disabled parking bays and emergency vehicle access.
- During the summer months there were two working parties to weed and tidy the grounds and clear litter.
- Gates were replaced at both ends of the passageway between the main hall and the Vicarage.

Vicarage

- Repairs to the Vicarage roof were finally carried out and the house made water tight.
- In May, prior to the arrival of Revd Nodder and family, the Vicarage was redecorated and made ready for their arrival. Our thanks to the team of volunteers, overseen by Brian Penfold, who carried out the work.
- Work on the garden was carried out by members of the Church Family – tidying, weeding and, thanks to three of our strapping young men - one with his tractor - felling a large tree.

Wellesley House

- The work to renew the main bedroom bay window was finally completed.

We are grateful to Theresa Tippling, Diocesan Surveyor, who has been very supportive in our efforts to have the problems of the Vicarage and Wellesley House remedied.

Supporting our Chosen Mission Organisations
Our third objective was to pay 10% of our income from the planned giving scheme and collections to our chosen mission partners.

Following the decision made by the PCC in March 2024, this year we continued to support the following:

International Needs – 25% p.a.
Spinnaker Trust – 15% p.a.
Church Society – 10% p.a.
Living Out – 10% p.a.
Speak Life – 20% p.a.
The Poveys – 25% p.a.

Other payments were made to 'Faith in Kids' of £50 p.m., and £1,260 p.a. to the Sussex Gospel Partnership.

Future Plans
We will work to:

1.develop our ministry goals –
- by the core ministry of Bible-based teaching through the Sunday ministry, Prayer and Praise, Growth Groups, Women on Wednesdays and pastoral care,
- by fostering maturity in discipleship in Christ through reading and studying together and developing the understanding of what leadership is,
- by giving regard to ministry patterns,
- by moving out to serve others, clearly showing the gospel through 'Little Souls', mission weeks, guest services, evangelistic courses, men's and women's evangelistic events, ministry to care homes, parish door-knocking, mercy ministry – Christians Against Poverty, the foodbank, support to refugees and asylum seekers, and dependency ministry,
- by re-establishing the role of the Pastoral Visiting Team,
- by continuing the role of the Welcome Team,
- by continuing to support our designated mission partners,

2. develop church structures –
- by developing the work of the building management team,
  by keeping risk assessments and procedures for safeguarding children, young people and vulnerable adults up to date, and ensuring that leaders hold a current DBS accreditation, and undertake training in order to be kept aware of their responsibilities,
- by ensuring the implementation and regular review of the requirements of the Safeguarding, Lone Working, Drugs and Solvent Abuse, and Health and Safety policies (including fire and evacuation procedures of the church and halls),

3. continue to establish, develop and support the staff team –
- by maintaining the post of Associate Vicar,
- by maintaining the post of Children's Lead,

4. continue to maintain the church building –
- by having regard to the 2026 Quinquennial Inspection report with a measured approach to routine repairs and maintenance, including the five-year inspection to the electrics,
- by regular servicing of the heaters, the alarm system, the fire extinguishers, and the audio-visual system,
- to replace the spot-lights in the side aisles and in the chancel,
- to carry out safety checks to the chandeliers in the nave.

We have appreciated the help and wise counsel of our Church Architect, Peter Pritchett and for his care for All Souls.

5. We will continue to maintain the church halls –
   - by an on-going programme of repairs and maintenance, including painting and redecoration,
   - by regular servicing of the heaters, the alarm system and the fire extinguishers,
   - by generating income with regular, appropriate 'lets',

6. and we will continue to oversee the property in Rockhurst Drive.

We would like to thank Gihan Karunanayake for the time he has given to being our Church Treasurer. He has been meticulous in his stewardship of our finances and we were sorry when he relinquished the post. In October Rachel Smith, who has valuable experience in this field, was co-opted to take on the post and we wish her well.

During the year, as a church, we have received many blessings and we give thanks for the Lord's goodness to us. We pray that in 2026 we may continue to trust Him as we seek His will, study His word, love one another, and reach out to those who, as yet, do not know Him.

Financial review

The financial outcome of normal day to day activities (unrestricted and designated funds) of the Church during the year, including transfers, was a surplus of £28,277 (2024: surplus of £29,312).

Restricted funds showed a deficit, after transfers, of £29,377 (2024: surplus of £34,617).

We are grateful to God and to the Church Family for their faithfulness and generosity with total receipts of planned giving, before Gift Aid refunds, of £155,594 (2024: £122,923).

Reserves policy

It is the policy of the Church that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and four months of annual unrestricted expenditure. This is in line with Church of England recommended levels. The PCC considers that reserves at this level will ensure that, in the event of the Charity discontinuing, sufficient funds will be available to meet the costs of cessation. Details of amounts designated for specific purposes by the PCC can be found at note 21.

Based on the accounts for the year, the desired level of reserves is between £49,000 and £66,000. The PCC have determined that an appropriate level or reserves for the Charity is £58,000 and accordingly this has been shown as a designated reserve in the accounts.

Risk Assessment

The PCC has assessed the major risks to which the Church is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The PCC is a corporate body by the name of The Parochial Church Council of the Ecclesiastical Parish of All Souls, Eastbourne and has perpetual succession. In November 2012 the PCC entered onto the register of Charities in England and Wales, registration number 1149653.

The PCC who served during the year were:

Mr Ben Bissett	
Mrs Kim Bourne	
Mr Henry Brown	
Mr Sean Chapman	(Resigned 19 May 2025)
Revd Stephen Finch	
Mr David Gordon-Watkins	
Mrs Heather Henderson	
Mr Gihan Karunanayake	(Resigned 1 May 2025)
Mr Chris Large (Co-opted)	(Appointed 21 July 2025)
Mr Johnny Miller	
Revd Marcus Nodder	(Appointed 1 September 2025)
Mr Clive Perry	
Mr David Sadler	
Mrs Eleanor Shallcross	
Mrs Jess Simmonds	
Mrs Philippa Smith	
Mrs Rachel Smith (Co-opted)	(Appointed 20 October 2025)
Mr Peter Staley	
Mrs Christine Wood	
Mr Peter Wood	

Members of the Parochial Church Council (PCC) are ex-officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with Church Representation Rules. Twelve of the members are elected following the three-year rule.

The PCC is responsible for a wide range of matters affecting the parish, including compliance with health and safety and disability legislation, child protection and the protection of vulnerable adults. In capacity as trustees, members of the PCC are responsible for the stewardship of funds and for the appropriate accounting and reporting of the finances. They also have responsibility for the maintenance of the Church building in Susans Road, the halls in Wellesley Road, and the house in Rockhurst Drive. PCC members attend relevant training courses for their roles.

Lay Representatives on the Deanery Synod:
Mrs Kim Bourne
Mr David Gordon-Watkins
Mrs Heather Henderson (retired May 2025)
Mr Peter Staley
Mrs Christine Wood

Other Church Staff members:
Mrs Abs Bissett – Assistant Administrator
Mrs Cat Morgan Locke – Children's Work Lead
Ms Clare Parker – Operations Co-ordinator

Mrs Charlotte Lambachia is currently employed to clean the church halls.
Mrs Matilda Whittington is currently employed to oversee the cleaning and day to day maintenance of the church.

Committees:
The Parochial Church Council has a number of sub-committees as follows:

The Standing Committee (as required by law):
The Standing Committee has the power to transact the business of the Parochial Church Council between its meetings, subject to any directions given by the Parochial Church Council. Those serving during the Interregnum – Revd Stephen Finch, Associate Vicar, Mr Johnny Miller, and Mr Peter Staley Churchwardens, Mr Peter Wood – Warden Emeritus, Mr Gihan Karunanayake – Treasurer until 19th May 2025, Mrs Rachel Smith from October 2025, Mrs Christine Wood, PCC Secretary. Revd Marcus Nodder from 1st September 2025.

The Buildings' Committee
The Buildings' Committee –Tim Hayles, Philip Parker, Brian Penfold and Peter Wood, meets three times a year to assess the maintenance needs of the buildings and church grounds referring back to the Church Council in order to inform the Council of any possible budgetary implications.

The Hall Committee
The Hall Committee oversees the upkeep, improvement, bookings and hiring terms of the halls.

The Safeguarding Committee
The Safeguarding Committee functions to ensure the safety of all who lead and take part in church activities. Any restriction or issue advised by the Diocese is followed to the best of our ability. All leaders and helpers working with children and vulnerable adults in the church are checked by the Disclosing and Barring Service and are required to attend Safeguarding and training sessions – both in person and on-line. No church event takes place without an approved Risk Assessment and numbers of leaders and helpers have regard to the ratios set out in the Diocesan guidelines.

The Designated Parish Safeguarding Officer, Mrs Carol Scott, reports back to the Parochial Church Council twice a year, and the Safeguarding Committee meets at 6-weekly intervals. Committee members are Revd Marcus Nodder, Revd Stephen Finch, Mrs Cat Morgan Locke, Mrs Carol Scott, Mrs Christine Wood and Mr Peter Wood and, the Churchwardens - Mr Johnny Miller and Mr Peter Staley - during the Interregnum.

Mrs Abs Bissett oversees the Safeguarding administration

The Parochial Church Council's report was approved by the PCC.

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Revd Marcus Nodder
Chair of the PCC

Date: 14.5.26.

ALL SOULS CHURCH, EASTBOURNE

STATEMENT OF PAROCHIAL CHURCH COUNCIL'S RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

The Parochial Church Council are responsible for preparing the Parochial Church Council's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Parochial Church Council to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Church and of the incoming resources and application of resources of the Church for that year.

In preparing these financial statements, the Parochial Church Council 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 operation.

The Parochial Church Council are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Church and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ALL SOULS CHURCH, EASTBOURNE

INDEPENDENT EXAMINER'S REPORT

TO THE PAROCHIAL CHURCH COUNCIL OF ALL SOULS CHURCH, EASTBOURNE

I report to the PCC on my examination of the financial statements of All Souls Church, Eastbourne (the Church) for the year ended 31 December 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the Church'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.

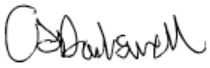
Independent examiner's statement

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 Church 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.



Colin Dadswell FCA FCCA DChA
Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Date: 18/05/2026

ALL SOULS CHURCH, EASTBOURNE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

Current financial year

	Notes	Unrestricted funds 2025 £	Designated funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Income from:						
Donations	**3**	195,301	-	18,293	213,594	272,948
Charitable activities	**4**	12,442	-	499	12,941	14,210
Investments	**5**	12,830	1,854	-	14,684	8,628
Other income	**6**	-	-	-	-	50,141
Total income		220,573	1,854	18,792	241,219	345,927
Expenditure on:						
Charitable activities	**7**	190,181	1,534	50,005	241,720	282,353
Net gains/(losses) on investments	**12**	(599)	-	-	(599)	355
Net incoming/(outgoing) resources before transfers		29,793	320	(31,213)	(1,100)	63,929
Gross transfers between funds	**21,22**	13,684	(15,520)	1,836	-	-
Net movement in funds		43,477	(15,200)	(29,377)	(1,100)	63,929
Fund balances at 1 January 2025		54,326	107,402	355,647	517,375	453,446
Fund balances at 31 December 2025	**21,22**	97,803	92,202	326,270	516,275	517,375

The statement of financial activities includes all gains and losses recognised in the year.

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

ALL SOULS CHURCH, EASTBOURNE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

Prior financial year

	Notes	Unrestricted funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income and endowments from:					
Donations	**3**	182,409	32,804	57,735	272,948
Charitable activities	**4**	13,828	-	382	14,210
Investments	**5**	478	4,729	3,421	8,628
Other income	**6**	-	-	50,141	50,141
Total income		196,715	37,533	111,679	345,927
Expenditure on:					
Charitable activities	**7**	183,597	12,182	86,574	282,353
Gains on investments	**12**	355	-	-	355
Net incoming/(outgoing) resources before transfers		13,473	25,351	25,105	63,929
Gross transfers between funds	**21,22**	(6,204)	(3,308)	9,512	-
Net movement in funds		7,269	22,043	34,617	63,929
Fund balances at 1 January 2025		47,057	85,359	321,030	453,446
Fund balances at 31 December 2025	**21,22**	54,326	107,402	355,647	517,375

The statement of financial activities includes all gains and losses recognised in the year.

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

ALL SOULS CHURCH, EASTBOURNE

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Property, plant and equipment	**15**		269,030		5
Investments	**16**		15,129		15,728
			284,159		15,733
Current assets					
Trade and other receivables	**17**	14,088		32,629	
Cash at bank and in hand		225,271		478,642	
		239,359		511,271	
Current liabilities	**19**	(7,243)		(9,629)	
Net current assets			232,116		501,642
Total assets less current liabilities			516,275		517,375
Income funds					
Restricted funds	**22**		326,270		355,647
Designated funds	**21**		92,202		107,402
Unrestricted funds			97,803		54,326
			516,275		517,375

The financial statements were approved by the PCC on 14.5.26.

Revd Marcus Nodder
Chair of the PCC

Mrs Rachel Smith (Co-opted)
Treasurer

1 Accounting policies

Charity information

The PCC is a corporate body by the name of The Parochial Church Council of the Ecclesiastical Parish of All Souls, Eastbourne and has perpetual succession.

The principal address is 53 Susans Road, Eastbourne, East Sussex, BN21 3TH.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the Church's governing document and UK GAAP. The Church is a Public Benefit Entity as defined by FRS 102.

The Church has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 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 Church. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of investments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the PCC have a reasonable expectation that the Church has adequate resources to continue in operational existence for the foreseeable future. Thus the PCC 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 in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the PCC for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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.

1.4 Income

Income is recognised when the Church 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.

Cash donations are recognised on receipt. Other donations are recognised once the Church has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Church has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies (Continued)

1.5 Expenditure

All expenditure is accounted for on an accruals basis.

1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Consecrated land and beneficed property are excluded from the accounts in accordance with s.10(2)(a) of the Charities Act 2011. The Church Halls are carried at a nominal value of £5.

No value is placed on movable church furnishings held by church wardens on special trust for the PCC and which require a faculty for disposal, since the PCC considers these to be inalienable property. Any expenditure on such items in the year is written off in the Statement Of Financial Activities and disclosed separately.

Individual items with a purchase price below £1,000 are not capitalised, and are written off in the year of acquisition.

Tangible fixed assets other than freehold land and buildings are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Land and buildings	No depreciation
Fixtures and fittings	20% Straight line

No depreciation is charged on the freehold property as it is the opinion of the PCC that the residual value of all properties exceeds their original cost.

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 Non-current 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 non-current assets

At each reporting end date, the Church 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 twelve months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The Church only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1 Accounting policies (Continued)

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

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

1.12 Retirement benefits

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

1.13 Current assets

Cash at bank and in hand includes cash held on deposit with a building society.

1.14 Quinquennial inspection

The five yearly or quinquennial inspection of All Souls' building was carried out in August 2021.

2 Critical accounting estimates and judgements

In the application of the Church's accounting policies, the PCC 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 Donations

	Unrestricted funds general 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Donations and gifts	195,301	18,293	213,594	204,307
Legacies receivable	-	-	-	33,054
Grants receivable for core activities	-	-	-	35,587
	195,301	18,293	213,594	272,948
Donations and gifts				
Planned giving	155,594	-	155,594	122,923
Collections at all services	2,254	-	2,254	8,898
Gift days	-	-	-	14,861
Sundry donations and appeals	8,533	14,924	23,457	24,849
Gift aid recoverable	28,920	3,369	32,289	32,776
	195,301	18,293	213,594	204,307
Grants receivable for core activities				
Grants for building and maintenance	-	-	-	25,587
Grants for associate vicar fund	-	-	-	10,000
	-	-	-	35,587

3 Donations

For the year ended 31 December 2024

	Unrestricted funds general 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	182,159	22,148	204,307
Legacies receivable	250	-	33,054
Grants receivable for core activities	-	35,587	35,587
	182,409	57,735	272,948
Donations and gifts			
Planned giving	122,923	-	122,923
Collections at all services	8,898	-	8,898
Gift days	14,861	-	14,861
Sundry donations and appeals	7,317	17,532	24,849
Gift aid recoverable	28,160	4,616	32,776
	182,159	22,148	204,307
Grants receivable for core activities			
Grants for building and maintenance	-	25,587	25,587
Grants for associate vicar fund	-	10,000	10,000
	-	35,587	35,587

4 Charitable activities

	Books and magazines	Church Hall lettings	Fees & sundry	Total 2025	Total 2024
	£	£	£	£	£
Sale of goods	3	-	-	3	291
Charitable rental income	-	8,922	-	8,922	9,956
Other income	-	-	4,016	4,016	3,963
	3	8,922	4,016	12,941	14,210
Analysis by fund					
Unrestricted funds - general	3	8,922	3,517	12,442	
Restricted funds	-	-	499	499	
	3	8,922	4,016	12,941	

For the year ended 31 December 2024

	Books and magazines	Church Hall lettings	Fees & sundry	Total 2024
	£	£	£	£
Sale of goods	291	-	-	291
Charitable rental income	-	9,956	-	9,956
Other income	-	-	3,963	3,963
	291	9,956	3,963	14,210

5 Investments

	Unrestricted funds 2025 £	Designated funds 2025 £	Restricted funds 2025 £	Total 2025 £
Rental income	10,980	-	-	10,980
Interest receivable	1,850	1,854	-	3,704
	12,830	1,854	-	14,684

For the year ended 31 December 2024

	Unrestricted funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total 2024 £
Interest receivable	478	4,729	3,421	8,628
	478	4,729	3,421	8,628

6 Other income

	Total 2025 £	Restricted funds 2024 £
Net gain on disposal of tangible fixed assets	-	50,141

7 Expenditure on charitable activities

	Charitable activities	Charitable activities
	2025	2024
	£	**£**
Direct costs		
Staff costs	13,069	11,060
Depreciation and impairment	-	604
Diocesan parish contribution	100,000	101,160
Upkeep of services	3,785	3,742
Clergy and intern housing costs	7,092	6,230
Working expenses of incumbent	731	1,352
Church running expenses	4,105	3,350
Fees and events	775	4,428
Evangelism outreach and training	991	1,149
Bookstall expenses	23	289
Youth support	4,906	1,163
	135,477	134,527
Grant funding of activities (see note 8)	14,091	15,959
Share of support and governance costs (see note 9)		
Support	89,752	129,197
Governance	2,400	2,670
	241,720	282,353
Analysis by fund		
Unrestricted funds - general	190,181	183,597
Unrestricted funds - Designated fund	1,534	12,182
Restricted funds	50,005	86,574
	241,720	282,353

8 Grants payable

	2025	2024
	£	£
Grants to institutions:		
Overseas mission	2,458	2,290
Home mission and other church societies	8,560	7,957
	11,018	10,247
Grants to individuals	3,073	5,712
	14,091	15,959

9 Support costs allocated to activities

	2025	2024
	£	£
Staff costs	25,734	23,502
Church maintenance	8,452	21,719
Church hall running expenses	16,465	16,314
Administration	8,409	6,390
Insurance	5,196	5,014
Church utilities	10,746	8,909
Major building improvements	14,750	47,349
Governance costs	2,400	2,670
	92,152	131,867
Analysed between:		
Charitable activities	92,152	131,867

Governance costs comprise:	2025	2024
	£	£
Independent examination fees	850	850
Accountancy	1,550	1,550
Legal and professional	-	270
	2,400	2,670

10 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	850	850
Depreciation of owned property, plant and equipment	-	604
Loss/(profit) on disposal of property, plant and equipment	-	(50,141)

11 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Administration	2	2
Children's worker	1	1
Total	3	3

Employment costs	2025	2024
	£	£
Wages and salaries	36,568	32,226
Other pension costs	2,235	2,336
	38,803	34,562

Wages costs for 2025 include a provision for an underpayment of a member of staff from September 2025 onwards. These costs are included in the employment costs total for 2025 and within creditors due within one year. The underpayment was rectified in early 2026.

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

12 Gains and losses on investments

	Unrestricted funds 2025	Unrestricted funds 2024
Gains/(losses) arising on:	£	£
Revaluation of investments	(599)	355

13 The PCC

As permitted by the Charity Commission some members of the PCC, or persons connected to them, have been paid for work done for the Church. The spouse of Mr Ben Bissett was employed by the Church and paid £6,414 during the year (2024: £5,502).

With the exception of the clergy, none of the PCC, or any persons connected with them, were reimbursed expenses during the year. Clergy expenses are included in note 7 Expenditure on Charitable Activities.

The total aggregate donations received from the Members of the PCC during the year was £47,117 (2024: £63,335).

14 Taxation

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

15 Property, plant and equipment

	Land and buildings	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 January 2025	5	86,870	86,875
Additions	269,025	-	269,025
At 31 December 2025	269,030	86,870	355,900
Depreciation and impairment			
At 1 January 2025	-	86,870	86,870
At 31 December 2025	-	86,870	86,870
Carrying amount			
At 31 December 2025	269,030	-	269,030
At 31 December 2024	5	-	5

The freehold land and buildings include the Church Halls in Wellesley Road. The gross book value of this property is deemed to be a nominal £5. For insurance purposes the building is valued at £1,702,000 and contents £71,000.

16 Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 January 2025	15,728
Valuation changes	(599)
At 31 December 2025	15,129
Carrying amount	
At 31 December 2025	15,129
At 31 December 2024	15,728

These investments represent the Wellesley Stipend fund consisting of 660 CBF Investment Fund Units and 313 CBF Fixed Interest Shares. The Diocese of Chichester holds these funds on behalf of the Church.

Any investment income generated by the Wellesley Stipend investments is retained by the Diocese and is used to help fund the salaries of clergy.

17 Trade and other receivables

Amounts falling due within one year:	**2025** **£**	**2024** **£**
Other receivables	5,497	27,433
Prepayments and accrued income	8,591	5,196
	14,088	32,629

18 Loans

	2025 **£**	2024 £
Loan from diocese	-	5,000
Payable within one year	-	5,000

During the year ended 31 December 2020 the Church received a loan of £25,000 from the Diocese and loans of £56,420 from members of the congregation to finance the Facilities Development Project. The Diocese loan is being repaid in installments of £5,000 a year. The final repayment on the loan was made in 2025.

19 Current liabilities

	2025	2024
	£	£
Loan from diocese	-	5,000
Other taxation and social security	782	277
Other payables	1,565	-
Accruals and deferred income	4,896	4,352
	7,243	9,629

20 Retirement benefit schemes

	2025	2024
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	2,235	2,336

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

21 Unrestricted funds - Designated fund

These are unrestricted funds which are material to the Church's activities made up as follows:

	At 1 January 2025	Incoming resources	Resources expended	Transfers	At 31 December 2025
	£	£	£	£	£
General Reserves	54,000	-	-	4,000	58,000
Property Purchase Fund	21,901	-	-	(21,901)	-
Halls Fund	4,153	-	(1,534)	2,381	5,000
Ministry Trainee Fund	3,500	-	-	-	3,500
Major Quinquennial Work Fund	5,000	-	-	-	5,000
Associate Vicar Fund	17,848	1,854	-	-	19,702
Re-wiring Fund	1,000	-	-	-	1,000
	107,402	1,854	(1,534)	(15,520)	92,202

Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
General Reserves	54,000	-	-	-	54,000
Property Purchase Fund	-	21,901	-	-	21,901
Halls Fund	5,000	-	(847)	-	4,153
Ministry Trainee Fund	3,500	-	-	-	3,500
Major Quinquennial Work Fund	8,740	-	(432)	(3,308)	5,000
Associate Vicar Fund	13,119	4,729	-	-	17,848
Re-wiring Fund	1,000	-	-	-	1,000
Pew-runners Fund	-	10,903	(10,903)	-	-
	85,359	37,533	(12,182)	(3,308)	107,402

General Reserves
In accordance with the Church's reserves policy as detailed in the Trustees' report, an amount of £58,000 has been designated as general reserves. This level of reserves should be sufficient to fund the costs of dissolution should the Charity need to be wound up.

Property Purchase Fund
On the sale of a property in 2024, the proceeds received over and above the original cost were set aside in a fund ready for the purchase of a replacement. A new property was acquired in 2025 and thus the funds have been released back to unrestricted and the fund is now closed.

Halls Fund
Maintenance of the Halls in Wellesley Road is the responsibility of the PCC and as the age of these increases so does the maintenance. The PCC have set aside funds for ongoing maintenance and emergency repairs of the halls to ensure this asset, which both provides significant income for the Church and is used heavily in the work of the Church, can continue to function.

21 Unrestricted funds - Designated fund (Continued)

Ministry Trainee Fund
The PCC plans to employ a ministry trainee to support the growth of the Church and funds have been set aside to meet these future staffing costs.

Major Quinquennial Work Fund
The PCC has been carrying out major works to the church building as identified in the quinquennial inspections. Funds have been set aside for these works.

Associate Vicar Fund
The monies are held towards funding the costs of employment of the Associate Vicar.

Re-wiring Fund
There are ongoing electrical, lighting and wiring improvements identified in the main Church building. Some work took place in 2025 and more work to the lighting is expected in 2026. The PCC feel it is prudent to set some money aside for this work.

Pew runners fund
Money was set aside to fund the replacement of pew runners. These were purchased in 2024 and the fund is now closed.

22 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
	£	£	£	£	£
Land and Property	257,603	-	-	-	257,603
Associate Vicar Fund	94,145	4,250	(31,780)	-	66,615
Car Park Development Fund	-	11,250	(14,750)	3,500	-
Facilities Development Fund	1,664	-	-	(1,664)	-
Hearing Aid Loop Fund	311	-	(135)	-	176
Youth camps	1,480	3,292	(2,896)	-	1,876
Halls security	444	-	(444)	-	-
	355,647	18,792	(50,005)	1,836	326,270

Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
Land and Property	207,732	50,141	(270)	-	257,603
Associate Vicar Fund	109,074	18,403	(33,332)	-	94,145
Major Quinquennial Work Fund	2,650	35,187	(47,349)	9,512	-
Facilities Development Fund	-	1,664	-	-	1,664
Hearing Aid Loop Fund	311	-	-	-	311
Youth camps	1,263	457	(240)	-	1,480
Halls security	-	5,827	(5,383)	-	444
	321,030	111,679	(86,574)	9,512	355,647

Land and Property
Funds were donated some years ago for the purchase of staff housing. During 2024 the original property purchased was sold and there was a gain on the sale of £50,141. The original donated funds, plus the appreciation in value of the initial property, less incidental costs are retained as a restricted fund.

Associate Vicar Fund
This fund, set up in 2020, represents donations given and now used for the employment of an Associate Vicar.

Facilities Development Project
The Church suffered from a lack of adequate toilet and kitchen facilities and the PCC identified this as an area requiring investment. The building project was completed in 2021. Movements on the fund since then primarily relate to the repayment of loans used to fund the project. The fund is now closed.

22 Restricted funds (Continued)

Hearing Aid Loop Fund
A donation was received towards the cost of installing a hearing aid loop in the Halls. This was completed in December 2016. The remaining funds are being used to pay a bi-annual radio licence fee.

Youth Camps
This fund is used to provide financial support to allow young people to go on Christian youth camps.

23 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. 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	Gains and losses	At 31 December 2025
	£	£	£	£	£	£
General funds	54,326	220,573	(190,181)	13,684	(599)	97,803

Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2024
	£	£	£	£	£	£
General funds	47,057	196,715	(183,597)	(6,204)	355	54,326

24 Related party transactions

Except for those relating to PCC members disclosed in note 13, there were no disclosable related party transactions during the year (2024 - none).

25 Analysis of net assets between funds

	Unrestricted Funds 2025 £	Designated funds 2025 £	Restricted funds 2025 £	Total 2025 £
Fund balances are represented by:				
Property, plant and equipment	11,427	-	257,603	269,030
Investments	15,129	-	-	15,129
Current assets	78,490	92,202	68,667	239,359
Current liabilities	(7,243)	-	-	(7,243)
	97,803	92,202	326,270	516,275

Analysis for the year ended 31 December 2024

	Unrestricted Funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total 2024 £
Property, plant and equipment	-	-	5	5
Investments	15,728	-	-	15,728
Current assets	43,227	107,402	360,642	511,271
Current liabilities	(4,629)	-	(5,000)	(9,629)
	54,326	107,402	355,647	517,375