

**Annual Financial Report
of
The Parochial Church Council of
St Mary The Virgin Parish Church**

Registered Charity No. X98944

For the Year ended 31st December 2025

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Statement of Assets and Liabilities

Our financial position at the year-end was

	General	Restricted	2025	2024	Notes
Fixed Asset - Investments					
03020 : Investments	99,186.13	17,831.00	117,017.13	99,734.90	6
Total	99,186.13	17,831.00	117,017.13	99,734.90	
Fixed Asset - Tangible Assets					
03013 : Church Ornaments	3,687.00		3,687.00	3,687.00	2
Total	3,687.00		3,687.00	3,687.00	
Current Asset - Cash at Bank and In-Hand					
04000 : Current Assets					
04010 : Barclays Bank - Current Account	10,711.72		10,711.72	5,170.00	
04020 : Barclays Bank - Savings Account	15,482.63	1,117.66	16,600.29	21,389.00	
04030 : Sanctuary Guild Bank Account				2,245.52	
04040 : Coffee & Company	844.00		844.00	516.00	
Total	27,038.35	1,117.66	28,156.01	29,320.52	
	129,911.48	18,948.66	148,860.14	132,742.42	
Represented by					
General (Unrestricted)	12,894.35	1,922.50	14,816.85	31,889.86	14
Unrestricted - Invest	117,017.13		117,017.13	81,903.90	
Restricted - Bells		6,176.00	6,176.00	6,176.00	13
Restricted - Darnell		5,232.50	5,232.50	7,655.00	13
Restricted - Haviland		4,000.00	4,000.00	4,000.00	13
Restricted - Children's Outreach		1,617.66	1,617.66	1,117.66	13
Restricted - Mission					
Total	129,911.48	18,948.66	148,860.14	132,742.42	

This Financial Report for the year ended 31st December 2025, including the notes following, was approved by the PCC and signed on its behalf by The Revd. Marc Lloyd, PCC Chairman :

Signature : _____

Date : _____

Parochial Church Council of St Mary the Virgin Warbleton

Notes to the Financial Report

- 1 The financial statements of the PCC have been prepared in accordance with the Charities Act 2011 and current Church Accounting Regulations, using the Receipts and Payments basis.
- 2 The following assets are recognised but not valued in the statement of Assets and Liabilities: Movable church furnishings held by the churchwardens on special trust for the PCC, which require a faculty for disposal.

INCOME AND EXDOWMENTS FROM:		Unrestricted	Restricted	2025	2024	Notes
Donations and Legacies						
01120	Planned Giving	14479.27		14479.27	13407.34	3
01110	Weekly Offerings	5680.11		5680.11	6293.51	3
01130	Gift Day	4170.00		4170.00	7850.05	3
01163	Donations - Mission		484.60	484.60	653.51	
01166	Donations Unrestricted	6163.16		6163.16	37892.51	
01901	Roof Appeal Fund - Restricted		14865.54	14865.54		3
01902	Roof Appeal - Quiz Night - Restricted		634.24	634.24		3
01220	Catering Income	128.81		128.81	193.82	
01180	Gift Aid Recovery	7536.21		7536.21	2219.93	4
01171	Legacies - Unrestricted	500.00		500.00	2000.00	
01172	legacies - Restricted					
01165	Grants - Warbleton Parish / Diocese	200.00		200.00	350.00	5
04001	Wall Safe - Church UpKeep	17.04		17.04	15.15	
	Donations and Legacies	38874.60	15984.38	54858.98	70875.82	
Income from Charitable Activities						
01231	Funerals	3387.04		3387.04	4879.00	
01232	Weddings	751.00		751.00	1851.00	
	Income from Charitable Activities	4138.04		4138.04	6730.00	
Other Trading Activities						
01154	WarbleArt	552.70		552.70	494.10	
01155	WarbleSingers	566.00		566.00		
01156	Childrens Outreach	339.00	500.00	839.00	430.98	
01211	Parish Magazine Sales	716.80		716.80	518.40	
01212	Parish Magazine Advertising	2988.00		2988.00	3019.67	
01221	Coffee & Co Income	2502.00		2502.00	1615.00	
01222	Sanctuary Guild Income	2274.67		2274.67	778.00	11
01241	Craft Evening	180.00		180.00	100.03	
01242	Away day				78.00	
01245	Church Barbeque	122.00		122.00	80.00	
01246	Social Events	105.00		105.00		
02043	Facilities Hire	195.00		195.00	100.00	
12001	Books, Magazines & Cards	6.27		6.27		
	Other Trading Activities	10547.44	500.00	11047.44	7214.18	
Other Incoming Resources						
01310	Contribution - Bodle Street Green	2100.00		2100.00	2278.41	
01320	Contribution - Dallington	2000.00		2000.00	2773.00	
	Other Incoming Resources	4100.00		4100.00	5051.41	
Income from Investments						
01410	M & G Charifund Units	6401.09		6401.09	6096.26	6
01420	Barclays Bank Interest	211.05		211.05		
	Income from Investments	6612.14		6612.14	6096.26	
	Grand Totals	64272.22	16484.38	80756.60	95967.67	

Parochial Church Council of St Mary the Virgin Warbleton

- 3 We are grateful to those who make regular donations through our Weekly Offerings, Planned Giving, and the annual Gift Day. We appreciate how difficult the last few years have been, and the generosity of our Church family enables us to continue our works.
In June 2025 we commenced an Appeal to raise funds to cover the cost of Roof Repairs.
This was very successful and raised a total fund of £ 15499.78
The fund included Grant from the following:
King Charles III Grant £3000
All funds are restricted and to be used to repair the Church Roof
Understandably this has taken a toll on other income, including minimal growth within Planned Giving, and less income with regards Weekly Offerings, Annual Gift Day and Donations.
- 4 Q1 - Q4 2025 of HMRC Gift Aid was claimed totalling £7536.21
- 5 We were pleased to receive a Grant from Warbleton Parish Council to cover £200 towards the mowing of the Churchyard in 2025. This will continue to be applied for annually.
- 6 Dividends from M & G Charifund Units were received with increased growth.
We are grateful to note that our investments have increased their value during 2025, to a value of £117,017 recorded at 31st December 2025, an increase of 17% which is up from the % last year.

Parochial Church Council of St Mary the Virgin Warbleton

EXPENDITURE ON

	Unrestricted	Restricted	2025	2024	Notes
02033 Marquee Service	220.00		220.00	200.00	
02043 Facilities Hire	45.00		45.00	45.00	
02060 Catering Costs	569.67		569.67	384.49	
02090 Publicity Costs	249.20		249.20	362.83	
02091 Website Hosting	159.59		159.59	144.00	
RAISING FUNDS	1,243.46		1,243.46	1,136.32	

EXPENDITURE ON CHARITABLE ACTIVITIES

02011 Church - Cleaning	1,325.55		1,325.55	1,493.64	
02012 Church - Electricity	473.68		473.68	452.83	
02013 Church - Oil	2,412.43		2,412.43	1,029.11	10
02014 Church - Insurance	2,687.43		2,687.43	2,614.22	
02031 Liturgical Supplies	272.09		272.09		
02032 Visiting Ministry	362.08		362.08	43.70	
02037 Music Licensing	340.00		340.00	328.00	
02044 Social Events	47.34		47.34	230.45	
02045 Quiz Night - Roof Appeal	137.46		137.46		
02047 Church Barbecue	90.50		90.50	85.00	
02057 Children's Outreach	150.70	299.95	450.65	381.19	
02058 Craft Evening	99.00		99.00	43.98	
02070 Sanctuary Guild Expenses	41.54		41.54	481.91	14
02103 Software AND 02104 Hardware	260.00		260.00	557.80	
02104 Sim / 5G Costs	59.40		59.40		
02110 Rector Expenses	2,583.04		2,583.04	1,886.00	11
02120 Rectory - Costs				698.00	
02121 Rectory - Council Tax	4,162.52		4,162.52	3,966.54	11
02122 Rectory - Water	440.60		440.60	356.66	11
02130 Church - Repairs and Maintenance	17.91		17.91	2,860.43	
02132 Churchyard - Mowing	2,130.00		2,130.00	2,040.00	
02138 Churchyard - Repairs and Maintenance	780.00		780.00		
02151 Mission Monthly Distributions	2,400.00		2,400.00	2,650.00	
02153 Mission Collections	1,190.79		1,190.79		
02155 Coffee and Co Expenses	2,174.00		2,174.00	1,504.00	
02160 Chichester Diocese Parish Share	43,004.00		43,004.00	39,094.00	12
02161 Chichester Diocese Fees	508.00		508.00	2,625.00	
02190 Disclosure Barring Service	6.72		6.72	10.98	
EXPENDITURE ON CHARITABLE ACTIVITIES	68,156.78	299.95	68,456.73	65,433.44	

OTHER EXPENDITURE

02021 Church Rooms - Cleaning	1,026.96		1,026.96	1,197.24	
02022 Church Rooms - Electricity	1,639.98		1,639.98	1,244.30	
02023 Church Rooms - Water Rates	128.08		128.08	159.67	
02024 Church Rooms - Insurance	826.10		826.10	831.36	
02025 Church Rooms - Waste	125.00		125.00	204.00	
02131 Church Rooms - Repairs and Maintenance	17.91		17.91	17.55	
02061 Gifts, Thankyou, etc	229.49		229.49		
02063 Conference / Training	430.00		430.00		
02081 Parish Magazine Postage	37.20		37.20	37.20	
02082 Parish Magazine Publishing	3,092.00		3,092.00	2,583.00	
OTHER EXPENDITURE	7,552.72		7,552.72	6,274.32	

MAJOR CAPITAL EXPENDITURE

02134 Church - Repairs to Fabric		2,422.50	2,422.50		
MAJOR CAPITAL EXPENDITURE		2,422.50	2,422.50		

EXPENDITURE GRAND TOTALS	76,952.96	2,722.45	79,675.41	72,844.08	
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Parochial Church Council of St Mary the Virgin Warbleton

- 7 Due to the phasing of oil deliveries and usage, we had 2 oil deliveries in 2025 but only one in 2024.
- 8 There were no payments made to PCC members outside of reimbursement of costs when purchases were made on behalf of the PCC.
Clergy support: Council tax £4162.52 Environmental Charges £nil, Travel, Hospitality, Postage, Telephone £2583.04, Rectory Costs £440.60 (Fresh Water)
- 9 The Parish share to the Chichester Diocese is for the payment of Clergy and other central costs. the full cost of parish ministry amounts to £83,888 (60% of £50,333). The PCC agreed to pay £ 43,004 which equates to 48% as 2025 was a difficult year with regards to reduced income.
Our Parish Share goes into a Diocesan restricted fund with the assurance that the money is not used for revisionist ministry.
- 10 Consecrated and benefice property is not included in the accounts in accordance with section 10(2) of the Charities Act 2011. Moveable church furnishings held by the Rector and Churchwardens on special trust for the PCC are inalienable property and are included at historical valuation.
- 11 The Sanctuary Guild has moved all monies to the Church Account, instead of being separate as in past years.
- 12 Statement of funds: Restricted funds represent (a) income from trusts which may be expended only on those restricted objects provided in the terms of the trust or bequest and (b) donations received for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance of that fund. The PCC does not usually invest separately for each fund.
- 13 Restricted funds comprise:
Darnell and Southam Trusts for repairs to the fabric of the Church
Bells Appeal for the renovation and maintenance of the bells
Missions - Offerings earmarked for other charities
Rev E Haviland for maintenance and enhancement of the Church
Children's Outreach for any costs associated with this element of our work
- 14 Unrestricted funds are general funds, which can be used for PCC ordinary purposes. They are not subject to any donor restrictions and can be spent as the PCC decides.

Parochial Church Council of St Mary the Virgin Warbleton

Independent Examiner's Report to the PCC of St Mary the Virgin

This is my report to the Parochial Church Council (PCC) of St Mary the Virgin Warbleton, on the annual report for the year ended 31st December 2025 set out on the previous pages.

Respective responsibilities of trustees and examiner

The PCC members are responsible for the preparation of the annual reports. The PCC members consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

1. examine the accounts under section 145 of the Charities Act,
2. to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
3. to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, 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 my examination, no material matters have come to my attention (other than that disclosed below in Section B below *) which gives me cause to believe that in, any material respect: accounting records were not kept in accordance with section 130 of the Charities Act or the accounts do not accord with the accounting records I have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

** Please delete the words in the (brackets) if they do not apply.*

Examiner's signature 

Examiner's name JONATHAN GRAY

Date 

Relevant professional qualification(s) or body if any

Examiner's address: Glydes Farm, Ashburnham, Battle, East Sussex TN33 9PB

**COFFEE AND COMPANY
RUSHLAKE GREEN
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED
31ST DECEMBER 2025**

	2025	2024
	£	£
RECEIPTS:		
Coffee	1191	1333
Donations	—	50
Plant sales	971	185
Xmas card sales	117	47
VE Day	223	—
	2502	1614
Provisions	514	734
Stationary	—	20
Bank charges	10	—
DONATIONS:		
Poppy Appeal	250	—
Gardening with disabilities Trust.	1000	—
Salvation Army	200	200
Crisis	100	—
Medecins Sans Frontières.	100	—
Children with Cancer Fund	—	200
Beachy Head Chaplaincy	—	200
Admiral Nurses	—	150
	2174	1504
Excess of Income over Payments	328	111
Accumulated funds brought forward	516	405
Excess for the year	328	111
Net accumulated funds	844	516
ACCUMULATED FUNDS as at 31st December 2025		
Santander Account	803	477
Cash in Hand	41	39
	844	516

The above Receipts and Payments Account for the year ended 31st December 2025 is in agreement with the books and records


FCA, CTA.