

**The Parochial Church Council of the Ecclesiastical Parish of Eaton St
Andrew**

Annual Report and Financial Statements

For the year ended 31 December 2025

Charity no. 1130712

Incumbent

The Revd Dr James Cook

Bank

Barclays Bank PLC

Parish Office

Church Lane

Eaton, Norwich

Norfolk, NR4 6NW

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

For the year ended 31 December 2025

Aim and purposes

St Andrew's Parochial Church Council (the Council) has the responsibility of co-operating with the incumbent, the Reverend Doctor James Cook, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The Council is also responsible for the maintenance of the Church Hall and Burial Ground in Church Lane Eaton.

Objectives and Activities

The Council is committed to enabling as many people as possible to worship at our church and to become part of our parish community at St Andrew's. The Council maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within our parish. Our services and worship put faith into practice through prayer and scripture, sacrament and music.

When planning our activities for the year, the incumbent and the Council have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer; learning about the Gospel; and developing a knowledge of and trust in Jesus Christ.
- Provision of pastoral care for people living in the parish.
- Missionary and outreach work.

To facilitate this work, it is also important that we maintain the fabric of the Church, the Church Hall and the Burial Ground.

Achievements and Performance

Worship and Prayer

The first full year of a new incumbency saw a return to the regular rhythms of parish life. Sunday and midweek services continued, supported by visiting preachers from other parishes, alongside monthly prayer meetings, study opportunities, and services for festivals and life events.

Numbers attending regular and festival services saw a slight increase on 2024, in particular at Christmas, where most services were very well attended. Figures, however, remain down from before the pandemic, a pattern replicated across the Church of England. We held a full programme of well-attended services and events at both Easter and Christmas, including carol singing in local care homes and in the local supermarket.

In the New Year, a small number attended an introductory course into Christian faith. This was followed in Lent by a Lent Course, open to members of the congregation and the wider community, to deepen their knowledge of their Christian faith. Fortnightly Connect Groups in members' homes continue to be a rich source of deepening faith and strengthening relationships. For the first time a summer book group was held again to help deepen understanding of some aspect of Christian faith.

As well as our regular services, we have enabled members from the wider community to celebrate and thank God at the milestones of the journey through life. There were 2 infant/child baptisms, and no weddings. We also held 15 funerals in the church, 4 burials of ashes either in the churchyard or in the separate Burial Ground, and a further 8 funeral services taken at other local venues by our clergy.

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

For the year ended 31 December 2025

With regard to numbers, this year saw a full revision of the Church Electoral Roll, which now contains 113 individuals of which 36 are not resident within the Parish. The average attendance at all services increased slightly to 73 adults and 3 children under 16 years of age. In 2024 the average was 68 adults and 3 children.

Deanery and Diocesan Synods

Two members of the Council sit on the Deanery Synod, and two (including the incumbent) on the Diocesan Synod. This provides the Council with an important link between the parish and the wider structures of the church.

Maintaining the Church and Hall

Various repairs were required to the Church during the year. The total amount spent, including other minor work, amounted to £8,609 (2024 - £490). The repairs to the Hall in the year amounted to £1,367 (2024 - £1,092). In addition, £6,120 was spent on consultants' fees in relation to the proposed redevelopment of the Hall.

Safeguarding

The Wardens and PCC have recorded their due regard for the House of Bishops' guidance for policy and practice in the safeguarding of children and vulnerable adults. They have approved and adopted the required statements and these are displayed in the Church.

Pastoral Care

The Pastoral Care Team continued to provide church member care and development and to aid growth in Christian discipleship and mission. To aid pastoral care, the Parish is divided into four areas, with coordinators responsible for each area and a further coordinator also caring for those living outside the parish boundary. All coordinators (and other parish visitors) receive appropriate training in safeguarding provided by the Diocese. Telephone contact is maintained as necessary. In April, members of the team participated in a mental health training afternoon held in the church for pastoral care teams across the deanery.

Missionary and Outreach Work

Through the year, we have run a full programme of regular and occasional activities for the church and the wider community. The Toddlers Group, which meets on Tuesday mornings, continued to function throughout 2024. On average of 18 families attended each week. On some occasions as many as 57 visitors (children and carers) attended in a week.

The monthly Old Eatonians meetings and Art Cafe, and the weekly Community Café, both serve local people with community and care. More occasional events also brought people from across Eaton together, such as the Mission Fairs in the Spring and Autumn, the Eco Day, and the summer Garden Party. For the first time, this year we also hosted a Lunar New Year celebration, particularly to serve the growing numbers of Hong Kongers in the local area.

We were able to continue our support of the work of our mission partners with the Church Mission Society. This year we continued to support Dick and Caroline Seed in Cape Town (working in theological teaching and leadership training), providing £1,500 for their work. We also began supporting Mirna Paulo (working with women and young people particularly from indigenous communities in the Anglican Diocese of Northern Argentina), providing a further £1,500. An additional £2,516 was raised for the Church Mission Society at the Spring and Autumn Fairs.

We supported various local charities by our Charity of the month donations which amounted to £2,904 (2024 - £4,109) for the year.

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

For the year ended 31 December 2025

Children, Young People and Families

Our work with children and young people continued throughout the year. The Sunday school was available every other Sunday, although few children attend. The special parade services on Mothering Sunday and Remembrance Sunday, and in addition this year at Harvest, were once again well attended by our local Scout troop and their families. A new initiative for this year was to hold all-age services on the 5th Sunday of the month.

We continued the single-morning workshops and held 4 in the year with approximately 30 children each time, finishing with a short service in the church. For children who were interested, but who couldn't attend the workshops, we produced special activity packs on related themes – which were greatly appreciated by the children and their families. The final Christingle workshop saw over 40 children in attendance, with parents and carers joining at the end for a Christingle service in church. These activities were run jointly with our neighbouring parish, Christ Church, Eaton.

Group Council

The Instrument providing for a Group Council is dated 14 November 2007. It established the Group Council and set out its composition, meetings and remit. Existing areas of shared work were set out in the Instrument, although they can change over time and include:

- children and youth work;
- overseas mission support (prayer and financial giving);
- giving to missions and charities;
- joint groups, services and joint fund-raising activities, as well as determining where monies raised by such events should be spent;
- administration (producing and circulating) of Christmas and Easter cards and other mail shots across the two Parishes, the Parish magazine and weekly news-sheets; and
- the running of the Parishes Office.

The Instrument states that each Council may delegate to the Group Council such of its functions as it sees fit, provided that both Church Councils agree to delegate the same function.

Financial Review

Receipts on unrestricted and designated funds were £131,842 of which £57,360 was from planned giving, £14,346 from Gift Aid recovered, £9,558 from collections, £22,381, from fees and lettings (including £14,239 from Hall lettings), £7,594 from bank interest and £2,522 representing the share of magazine income.

The cost of Ministry and other activities relating to the work of the church amounted to £103,955 for the year and this included a payment of £72,505 for the Diocesan Quota (Parish Share), depreciation of £4,183, administration costs of £35,666, £6,120 for consultants' fees in relation to plans for the Hall and £2,619 representing the share of magazine expenses.

The net result for the year was a deficit of £11,289 on unrestricted and designated funds of which £11,172 related to a deficit on unrestricted funds and £117 related to a deficit on designated funds.

Unrestricted and designated reserves at the end of the year amounted to £152,483. This figure includes designated funds of £12,390 (Organ Fund), £29,406 (Thatch Sinking Fund), £25,000 (Contingency), £6,221 (Sound system Fund) and £8,000 (Income received in advance as explained in Note 11 to the Financial Statements). The balance on General (unrestricted funds) at the year end was £69,640 (2024 - £80,812).

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

For the year ended 31 December 2025

The overall balance on designated funds fell largely as a result of a net transfer of £5,000 to unrestricted funds representing deferred income released of £8,000 and a transfer of £3,000 to the Thatch Sinking Fund. There was income of £10,006 and expenses including depreciation of £1,738 leaving a balance of £82,843.

Income and expenditure on restricted funds represents funds from a number of sources. The Parish Magazine is a joint venture with Christ Church and St Andrew's share of the income and expenditure is now shown in unrestricted funds as explained in Note 13 to the Financial Statements.

Reserves

Surplus funds are invested in a deposit account managed by CCLA which manages investments for many churches and charities. This fund spreads the risk over a number of banks. The rate of interest at 31 December 2025 was 3.85%. This rate of return compares well with rates offered to charities by the major banks for easy access deposits.

Volunteers

We would like to thank all the volunteers who work so hard to make our church the lively and vibrant community it is. In particular, we want to mention the churchwarden and five deputy wardens for their service, and all the other members of the Council for their valuable contribution to our ministry and for keeping the church running.

Structure, governance and management

The method of appointment of Council members is set out in the Church Representation Rules. At St Andrew's the membership of the Council consists of the incumbent (our vicar), churchwardens, the licensed lay minister and members elected by those members of the congregation who are on the electoral roll of the church.

All those who attend our services are encouraged to register on the Electoral Roll and stand for election to the Council.

The Council members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the Council are to be spent and the full Council met eight times during the year.

Given its wide responsibilities the Council has a number of teams each dealing with a particular aspect of parish life. These committees are all responsible to the Council and report back to it regularly.

The PCC members who have served from 1 January 2025 until the date this report was approved were:

Ex Officio members:

Incumbent:

The Reverend Doctor James Cook

Wardens:

Christopher Smith

Vacancy

Treasurer:

Kevin Pinnock

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

For the year ended 31 December 2025

Diocesan Synod Representative:

Hannah Ruth King

Deanery Synod Representative:

Jane Scott

Elected members:

Janet Benson

Christine Bensley

Graham Bensley

Barry Capon

Stepped down 13 October 2025

Sue Day

Patricia Hodgson

Elected 13 May 2025

Leslie Moore

Elected 13 May 2025

Colin Morgan

Mary Nelson

James Oxley-Brennan

James Ryder

Elected 13 May 2025

Edwin Wall

Stepped down 13 May 2025

Administrative information

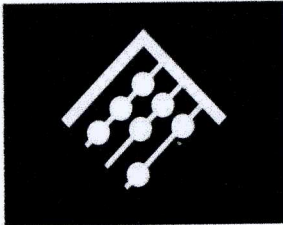
St Andrew's Church is situated in Church Lane, Eaton. It is part of the Diocese of Norwich within the Church of England. The correspondence address is Parishes Office, 41 Church Lane, Eaton, Norwich NR4 6NW.

The Council is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2006) and as a result of a subsequent change in the regulations by the Charity Commission is registered as a charity under the name "The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew". The charity registration number is 1130712.

Approved by the PCC on 20 April 2025 and signed on their behalf by:

J COOK

Vicar



ABACUS

a name you can count on

**Accountants
Book-Keepers
Consultants**

The Willows, Ipswich Road
Long Stratton, NR15 2TG
Tel. 01508 333040
office@abcabacus.co.uk
www.abcabacus.co.uk

Independent examiner's report to the trustees of "The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew"

I report on the accounts of the above charity number 1130712 for the year ended 31 December 2025

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 (the Act). The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

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

Basis of Independent Examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently 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 matter has come to my attention which gives me reasonable cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts 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 accounts to be reached.

Peter Bussey FFA FIPA

18th May 2026

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Statement of Financial Activities

As at 31 December 2025

	Note	Unrestricted & Designated FUNDS £	Restricted FUNDS £	Total 2025 £	2024 £
Incoming Resources					
Incoming Resources from Donors	2a	81,264	-	81,264	66,871
Other Voluntary incoming resources	2b	10,484	-	10,484	23,529
Income from Charity and ancillary trading	2c	32,500	4,649	37,149	34,665
Income from investments	2d	7,594	688	8,282	7,804
Total Incoming Resources		131,842	5,337	137,179	132,869
Resources Used					
Grants and Donations	3a	3,510	-	3,510	3,070
Activities directly relating to the work of the church	3b	103,955	3,476	107,431	98,726
Church management and administration	3c	35,666	1,445	37,111	32,349
Total Resources Used		143,131	4,921	148,052	134,145
Net Outgoing Resources (Net movement of Funds)		(11,289)	416	(10,873)	(1,276)
Balances brought forward 1 January		163,772	41,320	205,092	206,368
Funds Transferred	12	-	-	-	-
Balances carried forward at 31 December		152,483	41,736	194,219	205,092

The notes on pages 9 to 15 form part of these accounts

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Balance Sheet

As at 31 December 2025

	Note	2025		2024	
		£	£	£	£
Fixed Assets					
Tangible fixed assets	6		14,428		18,611
Current Assets					
Debtors and prepayments	7	13,398		11,949	
Short term deposits		159,955		169,072	
Cash at bank and in-hand		16,340		13,753	
		<u>189,693</u>		<u>194,774</u>	
Liabilities					
Amounts falling due within one year	8	<u>(9,902)</u>		<u>(8,293)</u>	
Net Current Assets			179,791		186,481
Net Assets			<u>194,219</u>		<u>205,092</u>
Funds					
Restricted	12		41,736		41,320
Designated		82,843		82,960	
Unrestricted: General Funds		<u>69,640</u>		<u>80,812</u>	
			152,483		163,772
			<u>194,219</u>		<u>205,092</u>

Approved by the PCC on 20 April 2026 and signed on their behalf by:

J COOK

K PINNOCK

Incumbent

Treasurer

The notes on pages 9 to 15 form part of these accounts

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Notes to the Financial Statements

For the year ended 31 December 2025

1 Accounting Policies

The Parochial Church Council is a public benefit entity within the meaning of FRS102. The Financial Statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations "true and fair view" provisions, and in accordance with FRS102 (2016) as the applicable accounting standard and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)).

Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of Church members. Collections for nominated charities are no longer dealt with through the Statement of Financial Activities as restricted funds but are held separately as Agency accounts and shown as creditors to the extent that they have not been paid over at the year end.

Incoming resources

Voluntary Income and Capital Sources:

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable under covenant is recognised only when received.

Gift Aid recoverable is recognised in the same period as the receipt of the covenants or gift aid donations.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement and the amount due.

Funds raised by Fetes, Garden Parties and similar events are accounted for gross.

Sales of books and magazines are accounted for gross.

Other Ordinary Income:

Rental income from the letting of Church premises is recognised when the rental is due.

Income from Investments:

Interest is accounted for when receivable; any recoverable tax is accounted for in the same year.

Resources used

Grants:

Grants and Donations are accounted for when paid, or when awarded if a binding obligation is created.

Activities Directly Relating to the Work of the Church:

The Diocesan Quota or parish share is accounted for when payable. Any quota unpaid at 31st December is provided for as an operational liability and shown as a creditor.

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Notes to the Financial Statements

For the year ended 31 December 2025

Fixed assets

Consecrated Land and Buildings and Movable Church Furnishings

Consecrated and beneficed property is excluded from the accounts by S.96(2)(a) of the Charities Act 1993. No value is placed on movable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property.

All expenditure incurred during the year on consecrated or benefice buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities.

Other Fixtures, Fittings and Office Equipment

Individual items of equipment used within the church premises are capitalised and depreciated over their anticipated useful lives:

Blinds, projectors, cameras & equipment:	5 years
Electronic organs:	15 years

Current assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less any provision for amounts that may prove uncollectable. Short Term Deposits include cash held on deposit either with CBF Church of England Funds or the Barclays Bank.

2 Incoming Resources

	Unrestricted & Designated Funds £	Restricted Funds £	Total 2025 £	2024 £
2a Incoming resources from donors				
Planned Giving	57,360	-	57,360	48,064
Income Tax Recovered	14,346	-	14,346	14,198
Collections at all services	9,558	-	9,558	4,609
	<u>81,264</u>	<u>-</u>	<u>81,264</u>	<u>66,871</u>
2b Other voluntary incoming resources				
Donations, Appeals, etc.	8,858	-	8,858	11,510
Grants & legacies	607	-	607	11,000
Fund raising events (fetes etc.)	1,019	-	1,019	1,019
	<u>10,484</u>	<u>-</u>	<u>10,484</u>	<u>23,529</u>
2c Income from charitable and ancillary trading				
Share of magazine income	2,522	-	2,522	2,788
Church hall lettings etc.	14,239	-	14,239	13,500
Church Letting	2,928	-	2,928	2,375
Fees	5,214	1,650	6,864	9,377
Miscellaneous	7,597	2,999	10,596	6,625
	<u>32,500</u>	<u>4,649</u>	<u>37,149</u>	<u>34,665</u>

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Notes to the Financial Statements

For the year ended 31 December 2025

2 Incoming Resources (continued)

	Unrestricted & Designated Funds £	Restricted Funds £	Total 2025 £	2024 £
2d Income from investments				
Dividends	-	688	688	672
Bank interest	7,594	-	7,594	7,132
	<u>7,594</u>	<u>688</u>	<u>8,282</u>	<u>7,804</u>
Total Incoming Resources	<u>131,842</u>	<u>5,337</u>	<u>137,179</u>	<u>132,869</u>

Collections for charities do not form part of the income of the Church and are therefore not included in the SOFA. Total collected in year:

2,904	4,109
-------	-------

3 Resources Used

	Unrestricted & Designated FUNDS £	Restricted FUNDS £	Total 2025 £	2024 £
3a Grants and donations				
Support	-	-	-	-
Donations to nominated charities	3,510	-	3,510	3,070
	<u>3,510</u>	<u>-</u>	<u>3,510</u>	<u>3,070</u>
3b Activities directly relating to the work of the church				
Ministry: Diocesan quota	72,505	-	72,505	70,210
Clergy expenses	365	-	365	546
Church running expenses	2,464	-	2,464	1,779
Maintenance and running costs	16,203	2,862	19,065	12,766
Children and young people	22	614	636	879
Share of Parish magazine expenses	2,619	-	2,619	2,463
Church Hall running costs	5,594	-	5,594	5,900
Depreciation	4,183	-	4,183	4,183
	<u>103,955</u>	<u>3,476</u>	<u>107,431</u>	<u>98,726</u>
3c Church management and administration				
Administration expenses	25,144	1,445	26,589	22,112
Miscellaneous	10,522	-	10,522	10,237
	<u>35,666</u>	<u>1,445</u>	<u>37,111</u>	<u>32,349</u>
Total resources used	<u>143,131</u>	<u>4,921</u>	<u>148,052</u>	<u>134,145</u>

Independent Examiner's fee for year

580	500
-----	-----

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Notes to the Financial Statements

For the year ended 31 December 2025

4	Payments to Trustees in year	2025 No of Trustees	2024 No of Trustees	2025 £	2024 £
	Telephone and internet	1	1	246	243
	Travel	1	1	95	105
	Other	1	1	23	198
5	Staff Costs			2025 £	2024 £
	Wages and salaries	Number of Employees 4 (2023 - 3)		16,568	14,654
	Pension costs			646	1,064
	Total			<u>17,214</u>	<u>15,718</u>
6	Fixed Assets			2025	2024
	Tangible Fixed Assets				
	Cost				
	Opening balance			53,596	53,596
	Additions during the year			<u>-</u>	<u>-</u>
	Closing Balance			<u>53,596</u>	<u>53,596</u>
	Depreciation				
	Opening balance			34,985	30,802
	Charge during the year			<u>4,183</u>	<u>4,183</u>
	Closing Balance			<u>39,168</u>	<u>34,985</u>
	Net asset value at year end			<u>14,428</u>	<u>18,611</u>
7	Debtors and prepayments			2025	2024
	Prepayments			-	-
	Other Debtors			<u>13,398</u>	<u>11,949</u>
				<u>13,398</u>	<u>11,949</u>

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Notes to the Financial Statements

For the year ended 31 December 2025

8	Liabilities - amounts falling due within one year	2025	2024
	Accruals	6,320	5,812
	Share of magazine income relating to Christ Church, Eaton	1,265	1,362
	Other Creditors	2,317	1,119
		<u>9,902</u>	<u>8,293</u>

9 Analysis of Net Assets by Fund

	2025		2024	
	Unrestricted and designated funds £	Restricted funds £	Unrestricted and designated funds £	Restricted funds £
Fixed Assets	14,428	-	18,611	-
Current Assets	147,957	41,736	153,454	41,320
Current Liabilities	(9,902)	-	(8,293)	-
Fund Balance	<u>152,483</u>	<u>41,736</u>	<u>163,772</u>	<u>41,320</u>

10	Burial Ground Trust	2025 £	2024 £
	Income received in year	<u>672</u>	<u>634</u>
	Value of holding at 31 December 2025	<u>23,774</u>	<u>24,764</u>

11 St Andrew's Church Hall

		2025 £	2024 £
	Lettings income	14,239	13,500
	Expenditure		
	Wages - cleaning	1,843	1,563
	Heat and Light	2,876	3,359
	Repairs and sundry expenses	1,367	2,475
	Consultant's fees	6,120	5,550
	Rates and Insurance	1,379	1,384
		<u>(13,585)</u>	<u>(14,331)</u>
	Surplus for the year included in General Funds	<u>654</u>	<u>(831)</u>

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Notes to the Financial Statements

For the year ended 31 December 2025

12 Designated and Restricted Funds

	Balances at 1 January 2025	Income	Expenditure	Transfer from/(to) restricted and unrestricted funds	Balances at 31 December 2025
	£	£	£	£	£
Designated Funds					
Income received in advance	16,000	-	-	(8,000)	8,000
Community Cafe	572	3,785	(2,791)	-	1,566
Eco- church Fund	260	-	-	-	260
Thatch Sinking Fund	27,000	-	(594)	3,000	29,406
Organ Fund	14,128	-	(1,738)	-	12,390
Sound system Fund	-	6,221	-	-	6,221
Contingency Fund	25,000	-	-	-	25,000
	<u>82,960</u>	<u>10,006</u>	<u>(5,123)</u>	<u>(5,000)</u>	<u>82,843</u>

Income received in advance (designated fund)

In 2020 a trust fund which had been contributing £8,000 to planned giving liquidated the fund and made a final payment of £56,000 to the Parish. In order to maintain continuity of income this amount has been placed in a designated fund and annual transfers of £8,000 are made to unrestricted income. The first transfer was made in 2020. A further £8,000 has been transferred this year leaving a net balance at 31 December 2025 of £8,000.

Organ Fund (designated fund)

The funds in the Organ Fund (a designated fund) were transferred from General Funds in 2018. Depreciation on the two new organs is charged against the Fund over the estimated life of the organs.

Thatch Sinking Fund (designated fund)

An annual transfer is made to this Fund to build a balance of funds to cover the cost of renewing the Thatch when required.

Restricted Funds

Burial Ground	38,520	2,339	(2,862)	-	37,997
Church flowers	422	-	-	-	422
Riches Burial Fund	513	-	-	-	513
Mothers Union LFL	196	-	-	-	196
Community Care	1,669	1,349	(1,445)	-	1,573
Children & Youth Fund	-	1,649	(614)	-	1,035
	<u>41,320</u>	<u>5,337</u>	<u>(4,921)</u>	<u>-</u>	<u>41,736</u>

The Parochial Church Council of the Ecclesiastical Parish of Eaton St Andrew

Notes to the Financial Statements

For the year ended 31 December 2025

13 Parish Magazine

The Parish Magazine is published jointly with Christ Church, Eaton each month. The income and expenditure and balance carried forward at the year end was shown as a restricted fund in previous accounts. It has been decided that it is more appropriate to treat the transactions as a joint venture between the two parishes. Accordingly only the share of income and expenditure and balance carried forward at the year end relating to St Andrew's is shown in General Funds in the SOFA with the balance relating to Christ Church shown as a creditor in the balance sheet. The comparative figures for previous years have been amended to reflect this.

		2025 £	2024 £
Total:			
Income on magazine sales and advertising		5,044	5,498
Expenditure on printing and distribution		(5,238)	(4,926)
		<hr/>	<hr/>
Total (deficit)/surplus for the year		(194)	572
		<hr/>	<hr/>
Share of (deficit)/surplus for the year relating to St Andrew's included in the SOFA		(97)	286
		<hr/>	<hr/>
Share of total surplus carried forward	St Andrew's	1,265	1,362
	Christ Church	1,265	1,363
	Included in General Funds carried forward	<hr/>	<hr/>
	Included in current liabilities	2,530	2,725
		<hr/>	<hr/>