

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF HOLY TRINITY, PRESTWOOD

England & Wales - Charity number 1129233

## Details

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**Other names** HOLY TRINITY PRESTWOOD PCC

**Status** Registered

**Legal form** Previously excepted

**Registered** 2009-04-21

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 140 Wycombe Road  
Prestwood  
Great Missenden  
HP16 0HJ

**Phone** 01494866530

**Email** [RECTOR@HTPRESTWOOD.ORG.UK](mailto:RECTOR@HTPRESTWOOD.ORG.UK)

**Website** [www.htprestwood.co.uk](http://www.htprestwood.co.uk)

## Activities

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**Objects:** Promoting in the ecclesiastical parish the whole mission of the Church.

**Activities:** Regular public worship open to all  
Provision of sacred space for personal prayer and contemplation  
Pastoral work, including visiting sick and bereaved  
Teaching Christianity  
Promoting the whole mission of the church through provision of activities for senior citizens, parents and toddlers

## Classification

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- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Buckinghamshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£177,721	£168,216	-	-
2024-12-31	£161,024	£166,550	-	-
2023-12-31	£167,499	£164,871	-	-
2022-12-31	£160,523	£160,540	-	-
2021-12-31	£152,812	£162,363	-	-
2020-12-31	£157,703	£147,148	-	-

## Trustees

Name	Role	Appointed
<b>Rev DEINIOL JOHN OWEN HEYWOOD M PHIL</b>	Chair	
Alex Fallon		2022-04-03
Barbara Paterson		2020-10-11
Beryl Doran		2019-04-07
Christine Jolly		2023-07-18
Frances Monica McLean		2024-05-05
Gillian Bicknell		2014-07-01
Hannah Goldsmith		2022-04-03
Jean Green		2018-01-09
Lesley Ann Wickham		2024-05-05
Nigel Bicknell		2018-04-25
Rev Nigel Christopher Oliver Spoor		2019-09-22
Robert Hart		2019-04-07
Sandra Joan Rolfe-Dickinson		2022-04-03

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# Accounts

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**HOLY TRINITY CHURCH, PRESTWOOD**

**STATUTORY ACCOUNTS**

**FOR THE YEAR ENDED  
31st December 2025**

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# HOLY TRINITY CHURCH, PRESTWOOD

TREASURER'S REPORT

for the year ended

31st December 2025

## MISSION GIVING / CHARITABLE COLLECTIONS

Since 2010 the policy regarding Charitable collections has been focused on specific cause appeals.

In 2025, as in 2024, the Lent Appeal supported 3 charities, support to another parish, an international organisation and a local cause. The first was the parish that we supported in 2024, St Matthews, Burnley. This year we chose Siyabulela Preschool in Kleinmond, South Africa, as our international cause and BURPS (Baby Unit Parents & Relatives Support) as our local charity. BURPS supports families with babies in the neonatal intensive care unit in Stoke Mandeville Hospital.

The Appeal raised £5207.24 which was divided equally between the three.

The receipts and payments relating to this are included in Other Income and Other Expenses.

The Parish Share in 2025 was £62315.

We received a discount of £2000 for Deiniol's work as Commissary to the Archdeacon.

Since September we have received a 10% discount for the vacancy.

In December 2025 we held our usual 3 Christingle Services. We raised £500 for The Children's Society.

Money for The Children's Society is listed in the Statement of Assets & Liabilities within Creditors, as Agency collections, since the money is not ours. We are only holding the money as an agent.

This money has been forwarded to the charity in January 2025 and does not appear in the accounts.

## GENERAL FUND AND OTHER FUNDS

A summary Statement of Financial Activity is as follows

	Income	Expenditure	Surfeit/deficit of income over expenditure	Transfers	Surfeit/deficit after transfers
General Fund	163290	152663	10627	-5000	5627
Legacy Fund	1655	2960	-1305	0	-1305
Repair Fund	0	1236	-1236	0	-1236
Peters Close Fund	0	4922	-4922	5000	78
Social Funds & Fees Fund	21439	15098	6340	0	6340
* Less income/expenditure between funds	-8663	-8663			
<b>TOTALS</b>	<b>177721</b>	<b>168216</b>	<b>9504</b>	<b>0</b>	<b>9504</b>

\* This adjustment arises because of transactions between the Social Funds, Fees Fund and the General Fund which would otherwise have the effect of overstating total income and expenditure by £8663.

Details of the individual funds are shown on pages 3-7.

## FINANCIAL ADMINISTRATION

I wish to thank Betty Byrne for helping to count money received and Anna Young for managing the fees account. I would like to thank the Finance Committee for all their support and guidance.

Gill Bicknell Hon. Treasurer

*There may be minor discrepancies in the totals if the pence are not being shown*

**Holy Trinity Prestwood - 1129233**  
**Receipts and payments**  
**Selected period: 01 January 2025 to 31 December 2025**

<i>Note</i>	From To	01 January 2025 31 December 2025	01 January 2024 31 December 2024
<b>General - General fund (Unrestricted) Fund Incoming resources and Resources used</b>			
<b>Receipts</b>			
Incoming resources from generated funds			
<i>Voluntary income (recurring)</i>			
Standing Orders		64,728	63,529
FWO Envelopes		—	320
Parish Giving Scheme		5,585	3,816
Standing Order (NGA)		5,003	5,155
Income Tax Recovered		20,303	18,752
	<i>Total Voluntary income (recurring)</i>	95,619	91,573
<i>Voluntary income (non-recurring)</i>			
Gift Aided Cash Collection		1,873	1,750
Cash Collection		5,097	4,346
Donations		4,758	4,230
Goodbox donations		2,763	2,120
Paypal donations		29	413
	<i>Total Voluntary income (non-recurring)</i>	14,520	12,859
<i>Activities for generating funds</i>			
Fundraising Events		11,034	7,136
Burial Fees (Statutory)		3,490	4,348
Other ie. Memorials & Internments Fees		186	258
Weddings Fees (Statutory)		100	656
Occ offices non-stat income		2,759	2,545
Church bookings		3,727	3,376
Cottage bookings		254	527
Hall bookings		8,006	9,598
Annexe bookings		461	1,479
Marquee bookings		24	—
Other Income		8,502	5,174
200 Club Subscriptions		2,865	2,760
	<i>Total Activities for generating funds</i>	41,407	37,857
<i>Investment income</i>			
Bank Interest		6,480	126
	<i>Total Investment income</i>	6,480	126
Incoming resources from charitable activities			
"Making Lunch" project		415	1,715
	<i>Total Incoming resources from charitable activities</i>	415	1,715
Other incoming resources			
Great Hampden Recharges		4,849	4,560
	<i>Total Other incoming resources</i>	4,849	4,560
<b>Total receipts</b>		<b>163,290</b>	<b>148,689</b>

*There may be minor discrepancies in the totals if the pence are not being shown*

Note	From To	01 January 2025 31 December 2025	01 January 2024 31 December 2024
<b>Payments</b>			
Cost of generating funds			
		1,399	2,282
		10,455	8,000
		9,726	9,398
		17,110	16,477
		3,080	2,820
		980	1,029
		550	165
		125	165
		593	809
		1,400	1,095
		1,089	1,112
		174	1,259
		960	1,114
		1,424	1,739
		—	79
		1,901	1,901
		1,063	857
		155	—
		260	529
		754	2,465
		545	680
		1,144	1,651
		1,618	2,200
		164	126
		10,144	6,714
		1,116	1,041
	<i>Total Cost of generating funds</i>	<u>67,929</u>	<u>65,708</u>
<i>Premises Overheads</i>			
		1,837	1,845
		3,127	1,277
		313	393
		1,975	2,486
		3,120	3,075
		4,291	6,007
		2,086	2,404
		6,104	6,202
		3,853	3,757
	<i>Total Premises Overheads</i>	<u>26,705</u>	<u>27,445</u>
<i>Charitable activities</i>			
		415	1,715
	<i>Total Charitable activities</i>	<u>415</u>	<u>1,715</u>
<i>Governance costs</i>			
		57,614	58,492
	<i>Total Governance costs</i>	<u>57,614</u>	<u>58,492</u>
<b>Total payments</b>		<b>152,663</b>	<b>153,360</b>
		10,627	(4,671)
		714	5,385
		(5,000)	—
<b>Total carried forward balance</b>		<b>6,341</b>	<b>714</b>

*There may be minor discrepancies in the totals if the pence are not being shown*

Note

From  
To

01 January 2025  
31 December 2025

01 January 2024  
31 December 2024

**Repair - Church Premises Repair Fund (Designated) Fund Incoming resources and Resources used**

**Payments**

Cost of generating funds

*Premises Overheads*

Buildings Maintenance - Cottage

1,236

—

*Total Premises Overheads*

1,236

—

**Total payments**

**1,236**

**—**

Excess of Incoming resources over Resources used

(1,236)

—

Brought forward balance

35,119

35,119

**Total carried forward balance**

**33,883**

**35,119**

**Peterscl - Peters Close Fund (Designated) Fund Incoming resources and Resources used**

**Payments**

Cost of generating funds

*Premises Overheads*

Peters Close Costs

4,922

3,215

*Total Premises Overheads*

4,922

3,215

**Total payments**

**4,922**

**3,215**

Excess of Incoming resources over Resources used

(4,922)

(3,215)

Brought forward balance

13,052

16,266

Transfer from General Fund

5,000

—

**Total carried forward balance**

**13,129**

**13,052**

**Legacy - Legacy Fund (Designated) Fund Incoming resources and Resources used**

**Receipts**

Incoming resources from generated funds

*Voluntary income (non-recurring)*

Bequests

—

500

*Total Voluntary income (non-recurring)*

—

500

*Activities for generating funds*

Other Income

1,655

—

*Total Activities for generating funds*

1,655

—

*Investment income*

Bank Interest

—

6,334

*Total Investment income*

—

6,334

**Total receipts**

**1,655**

**6,834**

**Payments**

Cost of generating funds

Minor projects

—

2,000

Other Expenses

2,400

—

*Total Cost of generating funds*

2,400

2,000

*Premises Overheads*

Buildings Maintenance - Hall

—

736

Buildings Maintenance - Church

560

550

*Total Premises Overheads*

560

1,286

**Total payments**

**2,960**

**3,286**

Excess of Incoming resources over Resources used

(1,305)

3,548

Brought forward balance

111,692

108,144

**Total carried forward balance**

**110,387**

**111,692**

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Note	From To	01 January 2025 31 December 2025	01 January 2024 31 December 2024
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**Search - SEARCH Fund (Designated) Fund Incoming resources and Resources used**

<b>Receipts</b>			
Incoming resources from generated funds			
<i>Activities for generating funds</i>			
Funds from Hospitality		2,223	2,176
Other Income		—	250
	<i>Total Activities for generating funds</i>	<u>2,223</u>	<u>2,426</u>
<b>Total receipts</b>		<b>2,223</b>	<b>2,426</b>
<b>Payments</b>			
Cost of generating funds			
<i>Cost of generating voluntary income</i>			
Hospitality		1,641	1,599
	<i>Total Cost of generating voluntary income</i>	<u>1,641</u>	<u>1,599</u>
Charitable activities			
Contribution to PCC fundraising		582	580
	<i>Total Charitable activities</i>	<u>582</u>	<u>580</u>
<b>Total payments</b>		<b>2,223</b>	<b>2,179</b>
	Excess of Incoming resources over Resources used	<u>—</u>	<u>248</u>
	Brought forward balance	300	52
<b>Total carried forward balance</b>		<b>300</b>	<b>300</b>

**Coffee - Coffee Fund (Designated) Fund Incoming resources and Resources used**

<b>Receipts</b>			
Incoming resources from generated funds			
<i>Activities for generating funds</i>			
Coffee		—	191
	<i>Total Activities for generating funds</i>	<u>—</u>	<u>191</u>
<b>Total receipts</b>		<b>—</b>	<b>191</b>
<b>Payments</b>			
Cost of generating funds			
Other Expenses		—	85
	<i>Total Cost of generating funds</i>	<u>—</u>	<u>85</u>
<i>Cost of generating voluntary income</i>			
Hospitality		—	42
	<i>Total Cost of generating voluntary income</i>	<u>—</u>	<u>42</u>
Charitable activities			
Contribution to PCC fundraising		—	311
	<i>Total Charitable activities</i>	<u>—</u>	<u>311</u>
<b>Total payments</b>		<b>—</b>	<b>439</b>
	Excess of Incoming resources over Resources used	<u>—</u>	<u>(247)</u>
	Brought forward balance	—	247
<b>Total carried forward balance</b>		<b>—</b>	<b>—</b>

*There may be minor discrepancies in the totals if the pence are not being shown*

<i>Note</i>	<b>From To</b>	<b>01 January 2025 31 December 2025</b>	<b>01 January 2024 31 December 2024</b>
<b>Fees - Fees Fund (Designated) Fund Incoming resources and Resources used</b>			
<b>Receipts</b>			
Other incoming resources			
PCC element of Fees income		10,136	8,043
Minister element of Fee income		3,183	2,950
Vergers element of Fee income		975	925
Musician element of Fees income		275	775
Stonemason element of Fees income		4,647	787
	<i>Total Other incoming resources</i>	<u>19,216</u>	<u>13,480</u>
<b>Total receipts</b>		<b>19,216</b>	<b>13,480</b>
<b>Payments</b>			
Other resources used			
PCC element of Fees expense		7,561	9,162
Minister element of Fees expense		1,653	3,585
Vergers element of Fees expense		715	1,145
Musician element of Fees expense		220	775
Stonemason element of Fees expense		2,726	—
	<i>Total Other resources used</i>	<u>12,875</u>	<u>14,667</u>
<b>Total payments</b>		<b>12,875</b>	<b>14,667</b>
	Excess of Incoming resources over Resources used	<u>6,340</u>	<u>(1,187)</u>
	Brought forward balance	3,305	4,491
<b>Total carried forward balance</b>		<b>9,645</b>	<b>3,305</b>
<b>Property - Property Fund (Designated) Fund Incoming resources and Resources used</b>			
	Brought forward balance	31,536	31,536
<b>Total carried forward balance</b>		<b>31,536</b>	<b>31,536</b>

*There may be minor discrepancies in the totals if the pence are not being shown*

Holy Trinity Prestwood PCC

Statement of Assets and liabilities  
 Period: 01 January 2025 to 31 December 2025  
 compared to 2024

	From: To:	01 January 2025 31 December 2025	01 January 2024 31 December 2024
<b>CASH FUNDS</b>			
TSB current account		4047	3517
TSB deposit account		12730	8597
TSB second current account		805	465
TSB second deposit account		369	364
Barclays Bank 200 club account		1111	2454
Barclays Bank church current account		327	235
Petty cash		11	5
Investments:- Hampshire Trust Bank		76810	78427
Cambridge & Counties Bank		69642	66643
SEARCH account		300	300
Coffee account		0	0
Fees Barclays Bank account		9645	3305
		<u>175797</u>	<u>164312</u>
<b>DEBTORS</b>			
Deposits pending		1163	1180
<b>CURRENT ASSETS</b>			
		<u>176960</u>	<u>165492</u>
<b>CREDITORS</b>			
Suppliers & expenses		2774	634
Agency collections		500	676
		<u>3274</u>	<u>1310</u>
<b>CURRENT NET ASSETS</b>			
		<u>173686</u>	<u>164182</u>
<b>OTHER ASSETS</b>			
Freehold properties at cost		31536	31536
<b>TOTAL NET ASSETS</b>			
		<u>205222</u>	<u>195718</u>
<b>FUNDS</b>			
General Fund	Page 3-4	6341	714
Repair Fund	Page 5	33883	35119
Peters Close Fund	Page 5	13129	13052
Legacy Fund	Page 5	110387	111692
SEARCH	Page 6	300	300
Coffee Fund	Page 6	0	0
Fees Fund	Page 7	9645	3305
		<u>173685</u>	<u>164182</u>
<b>FIXED ASSETS</b>			
Property Fund	Page 7	31536	31536
<b>TOTAL FUNDS</b>			
		<u>205221</u>	<u>195718</u>

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# HOLY TRINITY CHURCH, PRESTWOOD

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31st December 2025

### ACCOUNTING POLICIES

The financial statements of the PCC have been prepared in accordance with the Church Accounting Regulations 1997 together with the applicable accounting standards and the Charities SORP.

#### Funds

General Funds represent the funds of the PCC that are not subject to any restriction regarding their use and are available for application on the general purpose of the PCC. Funds designated for a specific purpose by the PCC are still classified as unrestricted under Charity Commission guidelines.

#### Incoming resources

- Voluntary giving & Capital sources

Planned giving is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised only when the claim has been agreed by the Inspector of Taxes.

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

- Other ordinary income

Grants and legacies to the PCC are accounted for when the money is received.

- Income from investments

Interest and dividends are accounted for when received.

#### Resources used

- Grants

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

#### Fixed Assets

- Consecrated land & buildings & 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 to 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 beneficed buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure and separately disclosed.

- Other fixtures, fittings and office equipment

Equipment used within the church premises is written off in the year of purchase.

# HOLY TRINITY CHURCH, PRESTWOOD

NOTES TO THE FINANCIAL STATEMENTS for the year ended

31 December 2025

## FIXED ASSETS USED BY THE PCC

Freehold land and buildings	
BOOK VALUE	£
Church Hall and adjoining land.	500
Cottage: 134 Wycombe Road.	1,000
28 Peters Close	30,036
HISTORICAL COST at 1 Jan 96 and 31 Dec 24	<u>31,536</u>

No market value of the Church Hall or Cottage is given because these specialised church buildings are not expected to be sold in the foreseeable future.

The current market value of 28 Peters Close is estimated to be in excess of £450,000.

**Independent Examiner's report to the  
PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY PRESTWOOD ("PCC")**

I report on the attached accounts of the PCC for the year ended 31st December 2025, which are set out on pages 1 to 10.

**Respective responsibilities of trustees and examiner**

As charity trustees, the members of the PCC are responsible for the preparation of the accounts. The members of the PCC consider that the audit requirement of the Charities Act 2011 (the 2011 Act) does not apply.

It is my responsibility to:-

- Examine the accounts under section 145 of the 2011 Act;
- Follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- 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 PCC 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:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed NLT Williams

Lyn Williams  
Chartered Accountant  
Ringwood  
Kiln Road  
Prestwood,  
Bucks HP16 9DH

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# Accounts

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**HOLY TRINITY CHURCH, PRESTWOOD**

**STATUTORY ACCOUNTS**

**FOR THE YEAR ENDED**

**31st December 2024**

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3-7	RECEIPTS & PAYMENTS (All Funds)
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# HOLY TRINITY CHURCH, PRESTWOOD

TREASURER'S REPORT

for the year ended

31st December 2024

## MISSION GIVING / CHARITABLE COLLECTIONS

Since 2010 the policy regarding Charitable collections has been focused on specific cause appeals.

In 2024, as in 2023, the Lent Appeal supported 3 charities, support to another parish, an international relief agency and a local cause. The first was the parish that we supported in 2023, St Matthews, Burnley. This year we chose Christian Aid as our international relief agency and Inspire Bucks as our local cause. The Appeal raised £4040.23 which was divided equally between the three. The receipts and payments relating to this are included in Other Income and Other Expenses.

The cost of resourcing ministry per incumbent in the diocese is £67107. Holy Trinity has 80% of an incumbent at a cost of £53685. The Parish Share in 2024 was £62315 which included £8630 support to parishes in other parts of the diocese that cannot meet their costs of ministry.

We received a discount of £3200 for Deiniol's work as Commissary to the Archdeacon.

In December 2024 we held our usual 3 Christingle Services. We raised £676 for The Children's Society. Money for The Children's Society is listed in the Statement of Assets & Liabilities within Creditors, as Agency collections, since the money is not ours. We are only holding the money as an agent. This money has been forwarded to the charity in January 2024 and does not appear in the accounts.

## GENERAL FUND AND OTHER FUNDS

A summary Statement of Financial Activity is as follows

	Income	Expenditure	Surfeit/deficit of income over expenditure	Transfers	Surfeit/deficit after transfers
General Fund	148689	153360	-4671	0	-4671
Legacy Fund	6834	3286	3548	0	3548
Repair Fund	0	0	0	0	0
Peters Close Fund	0	3215	-3215	0	-3215
Social Funds & Fees Fund	16097	17285	-1188	0	-1188
* Less income/expenditure between funds	-10596	-10596			
TOTALS	161024	166550	-5526	0	-5526

\* This adjustment arises because of transactions between the Social Funds, Fees Fund and the General Fund which would otherwise have the effect of overstating total income and expenditure by £10596.

Details of the individual funds are shown on pages 3-7.

## FINANCIAL ADMINISTRATION

I wish to thank Betty Byrne for helping to count money received and Anna Young for managing the fees account. I would like to thank the Finance Committee for all their support and guidance.

Gill Bicknell Hon. Treasurer

*There may be minor discrepancies in the totals if the pence are not being shown*

Holy Trinity Prestwood - 1129233  
Receipts and payments  
Selected period: 01 January 2024 to 31 December 2024

Note	From To	01 January 2024 31 December 2024	01 January 2023 31 December 2023
<b>General - General fund (Unrestricted) Fund Incoming resources and Resources used</b>			
<b>Receipts</b>			
Incoming resources from generated funds			
<i>Voluntary income (recurring)</i>			
Standing Orders		63,529	63,876
FWO Envelopes		320	830
Parish Giving Scheme		3,816	2,396
Standing Order (NGA)		5,155	4,865
Income Tax Recovered		18,752	19,892
	<i>Total Voluntary income (recurring)</i>	<u>91,573</u>	<u>91,859</u>
<i>Voluntary income (non-recurring)</i>			
Gift Aided Cash Collection		1,750	937
Cash Collection		4,346	5,060
Donations		4,230	3,222
Goodbox donations		2,120	2,599
Paypal donations		413	142
	<i>Total Voluntary income (non-recurring)</i>	<u>12,859</u>	<u>11,961</u>
<i>Activities for generating funds</i>			
Fundraising Events		7,136	8,302
Burial Fees (Statutory)		4,348	1,940
Other ie. Memorials & Internments Fees		258	167
Weddings Fees (Statutory)		656	508
Occ offices non-stat income		2,545	2,589
Church bookings		3,376	4,245
Cottage bookings		527	468
Hall bookings		9,598	8,798
Annexe bookings		1,479	1,466
Other Income		5,174	6,842
200 Club Subscriptions		2,760	2,960
	<i>Total Activities for generating funds</i>	<u>37,857</u>	<u>38,285</u>
<i>Investment income</i>			
Bank Interest		126	78
	<i>Total Investment income</i>	<u>126</u>	<u>78</u>
Incoming resources from charitable activities			
"Making Lunch" project		1,715	1,753
	<i>Total Incoming resources from charitable activities</i>	<u>1,715</u>	<u>1,753</u>
Other incoming resources			
Great Hampden Recharges		4,560	3,870
	<i>Total Other incoming resources</i>	<u>4,560</u>	<u>3,870</u>
<b>Total receipts</b>		<b>148,689</b>	<b>147,807</b>

*There may be minor discrepancies in the totals if the pence are not being shown*

Note	From To	01 January 2024 31 December 2024	01 January 2023 31 December 2023
Payments			
Cost of generating funds			
Fundraising		2,282	1,595
Office Administrator's Salary		8,000	11,140
Marketing Manager's salary		9,398	8,752
Family Support Worker's salary		16,477	12,054
Organist - Sunday morning & festivals		2,820	3,000
Musical Development		1,029	700
Organist - Sunday evening		165	250
Additional Musicians		165	300
Musical Resources		809	763
Music - Occasional offices		1,095	850
Caretaker's salary		1,112	975
Clergy Costs		1,259	237
Rector's Expenses		1,114	1,144
Associate Priest's Expenses		1,739	1,103
Family Support Worker's expenses		79	19
Photocopier Lease		1,901	1,853
Internet & phone		857	813
Equipment - Church & Ch. yard		—	210
Communion Supplies		529	416
Other Church Supplies		2,465	884
Flowers		680	420
Printing & Stationery		1,651	1,440
Family Support Resources		2,200	1,783
Bank Charges		126	154
Other Expenses		6,714	6,397
200 Club winnings		1,041	1,123
	<i>Total Cost of generating funds</i>	<u>65,708</u>	<u>58,374</u>
Premises Overheads			
Grounds Maintenance		1,845	3,138
Buildings Maintenance - Hall		1,277	1,442
Buildings Maintenance - Cottage		393	478
Buildings Maintenance - Church		2,486	3,339
Buildings - cleaning		3,075	3,180
Utilities - Hall		6,007	3,708
Utilities - Cottage		2,404	1,561
Utilities - Church		6,202	5,285
Buildings Insurance		3,757	4,561
	<i>Total Premises Overheads</i>	<u>27,445</u>	<u>26,692</u>
Charitable activities			
"Making Lunch" project		1,715	1,753
	<i>Total Charitable activities</i>	<u>1,715</u>	<u>1,753</u>
Governance costs			
Diocesan Share		58,492	61,150
	<i>Total Governance costs</i>	<u>58,492</u>	<u>61,150</u>
Total payments		<u>153,360</u>	<u>147,970</u>
		<u>(4,671)</u>	<u>(163)</u>
Excess of Incoming resources over Resources used		(4,671)	(163)
Brought forward balance		5,385	5,549
Total carried forward balance		<u>714</u>	<u>5,385</u>

*There may be minor discrepancies in the totals if the pence are not being shown*

Note	From To	01 January 2024 31 December 2024	01 January 2023 31 December 2023
<b>Repair - Church Premises Repair Fund (Designated) Fund Incoming resources and Resources used</b>			
		35,119	35,119
		<u>35,119</u>	<u>35,119</u>
<b>Peterscl - Peters Close Fund (Designated) Fund Incoming resources and Resources used</b>			
<b>Receipts</b>			
Incoming resources from generated funds			
<i>Activities for generating funds</i>			
		—	5,808
		<u>—</u>	<u>5,808</u>
		—	5,808
<b>Payments</b>			
Cost of generating funds			
<i>Premises Overheads</i>			
		3,215	2,562
		<u>3,215</u>	<u>2,562</u>
		3,215	2,562
		<u>(3,215)</u>	<u>3,246</u>
		16,266	13,021
		<u>13,052</u>	<u>16,266</u>
<b>Legacy - Legacy Fund (Designated) Fund Incoming resources and Resources used</b>			
<b>Receipts</b>			
Incoming resources from generated funds			
<i>Voluntary income (non-recurring)</i>			
		500	5,000
		<u>500</u>	<u>5,000</u>
		6,334	2,513
		<u>6,334</u>	<u>2,513</u>
		6,834	7,513
<b>Payments</b>			
Cost of generating funds			
		—	540
		2,000	7,068
		<u>2,000</u>	<u>7,608</u>
		736	—
		550	—
		<u>1,286</u>	<u>—</u>
		3,286	7,608
		<u>3,548</u>	<u>(95)</u>
		108,144	108,239
		<u>111,692</u>	<u>108,144</u>

*There may be minor discrepancies in the totals if the pence are not being shown*

Note	From To	01 January 2024 31 December 2024	01 January 2023 31 December 2023
<b>Search - SEARCH Fund (Designated) Fund Incoming resources and Resources used</b>			
Receipts			
Incoming resources from generated funds			
<i>Activities for generating funds</i>			
		2,176	1,132
		250	—
	<i>Total Activities for generating funds</i>	<u>2,426</u>	<u>1,132</u>
Total receipts		2,426	1,132
Payments			
Cost of generating funds			
<i>Cost of generating voluntary income</i>			
		1,599	1,379
	<i>Total Cost of generating voluntary income</i>	<u>1,599</u>	<u>1,379</u>
Charitable activities			
		580	—
	<i>Total Charitable activities</i>	<u>580</u>	<u>—</u>
Total payments		2,179	1,379
		<u>248</u>	<u>(248)</u>
		52	300
Total carried forward balance		<u>300</u>	<u>52</u>

**Coffee - Coffee Fund (Designated) Fund Incoming resources and Resources used**

Receipts			
Incoming resources from generated funds			
<i>Activities for generating funds</i>			
		191	482
	<i>Total Activities for generating funds</i>	<u>191</u>	<u>482</u>
Total receipts		191	482
Payments			
Cost of generating funds			
		85	30
	<i>Total Cost of generating funds</i>	<u>85</u>	<u>30</u>
<i>Cost of generating voluntary income</i>			
		42	120
	<i>Total Cost of generating voluntary income</i>	<u>42</u>	<u>120</u>
Charitable activities			
		311	400
	<i>Total Charitable activities</i>	<u>311</u>	<u>400</u>
Total payments		439	550
		<u>(247)</u>	<u>(68)</u>
		247	315
Total carried forward balance		<u>—</u>	<u>247</u>

COFFEE FUND CLOSED

*There may be minor discrepancies in the totals if the pence are not being shown*

<i>Note</i>	From To	01 January 2024 31 December 2024	01 January 2023 31 December 2023
<b>Fees - Fees Fund (Designated) Fund Incoming resources and Resources used</b>			
Receipts			
Other incoming resources			
		8,043	5,948
		2,950	2,616
		925	630
		775	300
		787	1,701
	<i>Total Other incoming resources</i>	<u>13,480</u>	<u>11,195</u>
Total receipts		13,480	11,195
Payments			
Other resources used			
		9,162	6,038
		3,585	2,456
		1,145	590
		775	500
		—	1,656
	<i>Total Other resources used</i>	<u>14,667</u>	<u>11,240</u>
Total payments		14,667	11,240
	Excess of Incoming resources over Resources used	(1,187)	(45)
	Brought forward balance	4,491	4,536
Total carried forward balance		<u>3,305</u>	<u>4,491</u>
<b>Property - Property Fund (Designated) Fund Incoming resources and Resources used</b>			
	Brought forward balance	31,536	31,536
Total carried forward balance		<u>31,536</u>	<u>31,536</u>

*There may be minor discrepancies in the totals if the pence are not being shown*

Holy Trinity Prestwood PCC

Statement of Assets and liabilities  
 Period: 01 January 2024 to 31 December 2024  
 compared to 2023

	From: To:	01 January 2024 31 December 2024	01 January 2023 31 December 2023
<b>CASH FUNDS</b>			
TSB current account		3517	4932
TSB deposit account		8597	7476
TSB second current account		465	1754
TSB second deposit account		364	359
Barclays Bank 200 club account		2454	849
Barclays Bank church current account		235	121
Petty cash		5	14
Investments:- Hampshire Trust Bank		78427	75580
Cambridge & Counties Bank		66643	74720
SEARCH account		300	52
Coffee account		0	247
Fees Barclays Bank account		3305	4491
		<u>164312</u>	<u>170595</u>
<b>DEBTORS</b>			
Deposits pending		1180	950
<b>CURRENT ASSETS</b>			
		<u>165492</u>	<u>171545</u>
<b>CREDITORS</b>			
Suppliers & expenses		634	1291
Agency collections		676	550
		<u>1310</u>	<u>1841</u>
<b>CURRENT NET ASSETS</b>			
		<u>164182</u>	<u>169704</u>
<b>OTHER ASSETS</b>			
Freehold properties at cost		31536	31536
<b>TOTAL NET ASSETS</b>		<u>195718</u>	<u>201240</u>
<b>FUNDS</b>			
General Fund	Page 3-4	714	5385
Repair Fund	Page 5	35119	35119
Peters Close Fund	Page 5	13052	16266
Legacy Fund	Page 5	111692	108144
SEARCH	Page 6	300	52
Coffee Fund	Page 6	0	247
Fees Fund	Page 7	3305	4491
		<u>164182</u>	<u>169704</u>
<b>FIXED ASSETS</b>			
Property Fund	Page 7	31536	31536
<b>TOTAL FUNDS</b>		<u>195718</u>	<u>201240</u>

*There may be minor discrepancies in the totals if the pence are not being shown*

# HOLY TRINITY CHURCH, PRESTWOOD

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31st December 2024

### ACCOUNTING POLICIES

The financial statements of the PCC have been prepared in accordance with the Church Accounting Regulations 1997 together with the applicable accounting standards and the Charities SORP.

#### Funds

General Funds represent the funds of the PCC that are not subject to any restriction regarding their use and are available for application on the general purpose of the PCC. Funds designated for a specific purpose by the PCC are still classified as unrestricted under Charity Commission guidelines.

#### Incoming resources

- Voluntary giving & Capital sources
  - Planned giving is recognised only when received.
  - Income tax recoverable on Gift Aid donations is recognised only when the claim has been agreed by the Inspector of Taxes.
  - Collections are recognised when received by or on behalf of the PCC.
- Other ordinary income
  - Grants and legacies to the PCC are accounted for when the money is received.
- Income from investments
  - Interest and dividends are accounted for when received.

#### Resources used

- Grants
  - Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

#### Fixed Assets

- Consecrated land & buildings & 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 to 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 beneficed buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure and separately disclosed.
- Other fixtures, fittings and office equipment
  - Equipment used within the church premises is written off in the year of purchase.

# HOLY TRINITY CHURCH, PRESTWOOD

NOTES TO THE FINANCIAL STATEMENTS for the year ended

31 December 2024

## FIXED ASSETS USED BY THE PCC

Freehold land and buildings

BOOK VALUE	£
Church Hall and adjoining land.	500
Cottage: 134 Wycombe Road.	1,000
28 Peters Close	30,036
HISTORICAL COST at 1 Jan 96 and 31 Dec 24	<u>31,536</u>

No market value of the Church Hall or Cottage is given because these specialised church buildings are not expected to be sold in the foreseeable future.

The current market value of 28 Peters Close is estimated to be in excess of £450,000.

**Independent Examiner's report to the  
PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY PRESTWOOD ("PCC")**

I report on the attached accounts of the PCC for the year ended 31st December 2024, which are set out on pages 1 to 10.

**Respective responsibilities of trustees and examiner**

As charity trustees, the members of the PCC are responsible for the preparation of the accounts. The members of the PCC consider that the audit requirement of the Charities Act 2011 (the 2011 Act) does not apply.

It is my responsibility to:-

- Examine the accounts under section 145 of the 2011 Act;
- Follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- 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 PCC 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:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed NLT Williams

Lyn Williams  
Chartered Accountant  
Ringwood  
Kiln Road  
Prestwood,  
Bucks HP16 9DH

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# Accounts

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**HOLY TRINITY CHURCH, PRESTWOOD**

**STATUTORY ACCOUNTS**

**FOR THE YEAR ENDED**

**31st December 2023**

**Page**

<b>2</b>	<b>HON TREASURER'S REPORT</b>
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# HOLY TRINITY CHURCH, PRESTWOOD

TREASURER'S REPORT

for the year ended

31st December 2023

## MISSION GIVING / CHARITABLE COLLECTIONS

Since 2010 the policy regarding Charitable collections has been focused on specific cause appeals.

In 2023, as in 2022, the Lent Appeal supported 3 charities, an international relief agency, support to another parish and a local cause. The first two were those that we supported in 2022, African Village Support and St Matthews, Burnley. This year we chose Wycombe Refugee Partnership as the local charity, providing the deposit so that a family can move into rented accommodation.

The Appeal raised £4232.42 which was divided equally between the three.

The receipts and payments relating to this are included in Other Income and Other Expenses.

The gross Parish Share in 2023 was £61768. Of this, £49,000 represents our share of a stipendiary minister including housing, pension etc. The remaining £12,768 supported parishes in other parts of the diocese that cannot meet their costs of ministry. In 2023, this element of mutual support was 8% of our total income.

In December 2023 we held our usual 3 Christingle Services. We raised £550 for The Children's Society.

Money for The Children's Society is listed in the Statement of Assets & Liabilities within Creditors, as Agency collections, since the money is not ours. We are only holding the money as an agent.

This money has been forwarded to the charity in January 2023 and does not appear in the accounts.

## GENERAL FUND AND OTHER FUNDS

A summary Statement of Financial Activity is as follows

	Income	Expenditure	Surfeit/deficit of income over expenditure	Transfers	Surfeit/deficit after transfers
General Fund	147807	147970	-163	0	-163
Legacy Fund	7513	7608	-95	0	-95
Repair Fund	0	0	0	0	0
Peters Close Fund	5808	2562	3246	0	3246
Social Funds & Fees Fund	12809	13169	-360	0	-360
* Less income/expenditure between funds	-6438	-6438			
<b>TOTALS</b>	<b>167499</b>	<b>164871</b>	<b>2628</b>	<b>0</b>	<b>2628</b>

\* This adjustment arises because of transactions between the Social Funds, Fees Fund and the General Fund which would otherwise have the effect of overstating total income and expenditure by £6438.

Details of the individual funds are shown on pages 3-7.

## FINANCIAL ADMINISTRATION

I wish to thank Betty Byrne for helping to count money received and Anna Young for managing the fees account. I would like to thank the Finance Committee for all their support and guidance.

Gill Bicknell Hon. Treasurer

*There may be minor discrepancies in the totals if the pence are not being shown*

Holy Trinity Prestwood - 1129233  
Receipts and payments  
Selected period: 01 January 2023 to 31 December 2023

Note	From To	01 January 2023 31 December 2023	01 January 2022 31 December 2022
<b>General - General fund (Unrestricted) Fund Incoming resources and Resources used</b>			
<b>Receipts</b>			
Incoming resources from generated funds			
<i>Voluntary income (recurring)</i>			
Standing Orders		63,876	62,571
FWO Envelopes		830	1,215
Parish Giving Scheme		2,396	4,125
Standing Order (NGA)		4,865	5,470
FWO Envelopes (NGA)		—	190
Income Tax Recovered		19,892	18,557
	<i>Total Voluntary income (recurring)</i>	91,859	92,129
<i>Voluntary income (non-recurring)</i>			
Gift Aided Cash Collection		937	1,575
Cash Collection		5,060	4,748
Donations		3,222	3,570
Goodbox donations		2,599	2,624
Paypal donations		142	618
	<i>Total Voluntary income (non-recurring)</i>	11,961	13,134
<i>Activities for generating funds</i>			
Fundraising Events		8,302	4,113
Burial Fees (Statutory)		1,940	2,623
Funeral Fees (Statutory)		—	91
Other ie. Memorials & Internments Fees		167	522
Weddings Fees (Statutory)		508	1,176
Occ offices non-stat income		2,589	3,175
Church bookings		4,245	2,549
Cottage bookings		468	574
Hall bookings		8,798	12,017
Annexe bookings		1,466	—
Marquee bookings		—	97
Other Income		6,842	8,495
200 Club Subscriptions		2,960	2,880
	<i>Total Activities for generating funds</i>	38,285	38,310
<i>Investment income</i>			
Bank Interest		78	17
	<i>Total Investment income</i>	78	17
Incoming resources from charitable activities			
"Making Lunch" project		1,753	1,327
	<i>Total Incoming resources from charitable activities</i>	1,753	1,327
Other incoming resources			
Great Hampden Recharges		3,870	3,955
	<i>Total Other incoming resources</i>	3,870	3,955
<b>Total receipts</b>		<b>147,807</b>	<b>148,872</b>

*There may be minor discrepancies in the totals if the pence are not being shown*

Note	From To	01 January 2023 31 December 2023	01 January 2022 31 December 2022
<b>Payments</b>			
Cost of generating funds			
		1,595	204
		11,140	10,612
		8,752	8,616
		12,054	16,011
		3,000	2,942
		700	500
		250	150
		300	283
		763	583
		850	940
		975	990
		237	617
		1,144	844
		1,103	1,162
		19	—
		1,853	1,872
		813	734
		210	444
		416	766
		884	977
		420	620
		1,440	1,532
		1,783	1,524
		154	111
		6,397	10,833
		1,123	1,074
	<i>Total Cost of generating funds</i>	<u>58,374</u>	<u>64,940</u>
Premises Overheads			
		3,138	867
		1,442	2,758
		478	446
		3,339	2,380
		3,180	3,060
		3,708	1,578
		1,561	939
		5,285	3,507
		4,561	4,147
	<i>Total Premises Overheads</i>	<u>26,692</u>	<u>19,681</u>
Charitable activities			
		1,753	1,327
	<i>Total Charitable activities</i>	<u>1,753</u>	<u>1,327</u>
Governance costs			
		61,150	62,635
	<i>Total Governance costs</i>	<u>61,150</u>	<u>62,635</u>
<b>Total payments</b>		<u>147,970</u>	<u>148,584</u>
		(163)	288
		5,549	8,261
			(3,000)
<b>Total carried forward balance</b>		<u>5,385</u>	<u>5,549</u>

*There may be minor discrepancies in the totals if the pence are not being shown*

Note

From  
To

01 January 2023  
31 December 2023

01 January 2022  
31 December 2022

Repair - Church Premises Repair Fund (Designated) Fund Incoming resources and Resources used

Brought forward balance	35,119	35,119
Total carried forward balance	<u>35,119</u>	<u>35,119</u>

Peterscl - Peters Close Fund (Designated) Fund Incoming resources and Resources used

Receipts		
Incoming resources from generated funds		
<i>Activities for generating funds</i>		
Peters Close Rent	5,808	—
<i>Total Activities for generating funds</i>	<u>5,808</u>	<u>—</u>
Total receipts	5,808	—
Payments		
Cost of generating funds		
<i>Premises Overheads</i>		
Peters Close Costs	2,562	2,756
<i>Total Premises Overheads</i>	<u>2,562</u>	<u>2,756</u>
Total payments	2,562	2,756
Excess of Incoming resources over Resources used	3,246	(2,756)
Brought forward balance	13,021	12,776
Transfer from General Fund	—	3,000
Total carried forward balance	<u>16,266</u>	<u>13,021</u>

Legacy - Legacy Fund (Designated) Fund Incoming resources and Resources used

Receipts		
Incoming resources from generated funds		
<i>Voluntary income (non-recurring)</i>		
Bequests	5,000	—
<i>Total Voluntary income (non-recurring)</i>	<u>5,000</u>	<u>—</u>
<i>Investment income</i>		
Bank Interest	2,513	557
<i>Total Investment income</i>	<u>2,513</u>	<u>557</u>
Total receipts	7,513	557
Payments		
Cost of generating funds		
Children's choir	540	—
Minor projects	7,068	—
<i>Total Cost of generating funds</i>	<u>7,608</u>	<u>—</u>
Total payments	7,608	—
Excess of Incoming resources over Resources used	(95)	557
Brought forward balance	108,239	107,682
Total carried forward balance	<u>108,144</u>	<u>108,239</u>

*There may be minor discrepancies in the totals if the pence are not being shown*

Note

Search - SEARCH Fund (Designated) Fund Incoming resources and Resources used

Receipts		
Incoming resources from generated funds		
<i>Activities for generating funds</i>		
Funds from Hospitality	1,132	1,417
<i>Total Activities for generating funds</i>	<u>1,132</u>	<u>1,417</u>
Total receipts	1,132	1,417
Payments		
Cost of generating funds		
<i>Cost of generating voluntary income</i>		
Hospitality	1,379	849
<i>Total Cost of generating voluntary income</i>	<u>1,379</u>	<u>849</u>
Charitable activities		
Contribution to PCC fundraising	—	443
<i>Total Charitable activities</i>	<u>—</u>	<u>443</u>
Total payments	1,379	1,292
Excess of Incoming resources over Resources used	(248)	125
Brought forward balance	300	175
Total carried forward balance	<u>52</u>	<u>300</u>

Coffee - Coffee Fund (Designated) Fund Incoming resources and Resources used

Receipts		
Incoming resources from generated funds		
<i>Activities for generating funds</i>		
Coffee	482	404
<i>Total Activities for generating funds</i>	<u>482</u>	<u>404</u>
Total receipts	482	404
Payments		
Cost of generating funds		
Other Expenses	30	—
<i>Total Cost of generating funds</i>	<u>30</u>	<u>—</u>
<i>Cost of generating voluntary income</i>		
Hospitality	120	189
<i>Total Cost of generating voluntary income</i>	<u>120</u>	<u>189</u>
Charitable activities		
Contribution to PCC fundraising	400	100
<i>Total Charitable activities</i>	<u>400</u>	<u>100</u>
Total payments	550	289
Excess of Incoming resources over Resources used	(68)	115
Brought forward balance	315	200
Total carried forward balance	<u>247</u>	<u>315</u>

*There may be minor discrepancies in the totals if the pence are not being shown*

Note

From  
To

01 January 2023  
31 December 2023

01 January 2022  
31 December 2022

Fees - Fees Fund (Designated) Fund Incoming resources and Resources used

Receipts

Other incoming resources

PCC element of Fees income	5,948	9,752
Minister element of Fee income	2,616	4,356
Verger element of Fee income	630	1,420
Musician element of Fees income	300	1,885
Stonemason element of Fees income	1,701	2,208

*Total Other incoming resources* 11,195 19,621

Total receipts

11,195 19,621

Payments

Other resources used

PCC element of Fees expense	6,038	9,805
Minister element of Fees expense	2,456	4,165
Verger element of Fees expense	590	1,340
Musician element of Fees expense	500	1,685
Stonemason element of Fees expense	1,656	972

*Total Other resources used* 11,240 17,967

Total payments

11,240 17,967

Excess of Incoming resources over Resources used (45) 1,654

Brought forward balance 4,536 2,882

Total carried forward balance

4,491 4,536

Property - Property Fund (Designated) Fund Incoming resources and Resources used

Brought forward balance 31,536 31,536

Total carried forward balance

31,536 31,536

*There may be minor discrepancies in the totals if the pence are not being shown*

Holy Trinity Prestwood PCC

Statement of Assets and liabilities  
 Period: 01 January 2023 to 31 December 2023  
 compared to 2022

	From: To:	01 January 2023 31 December 2023	01 January 2022 31 December 2022
<b>CASH FUNDS</b>			
TSB current account		4932	16031
TSB deposit account		7476	5401
TSB second current account		1754	4828
TSB second deposit account		359	356
Barclays Bank 200 club account		849	3118
Barclays Bank church current account		121	940
Petty cash		14	1
Investments:- Hampshire Trust Bank		75580	50000
Cambridge & Counties Bank		74720	84100
SEARCH account		52	300
Coffee account		247	315
Fees Barclays Bank account		4491	4536
		<u>170595</u>	<u>169926</u>
<b>DEBTORS</b>			
Deposits pending		950	705
		<u>171545</u>	<u>170631</u>
<b>CURRENT ASSETS</b>			
<b>CREDITORS</b>			
Suppliers & expenses		1291	2949
Agency collections		550	605
		<u>1841</u>	<u>3554</u>
<b>CURRENT NET ASSETS</b>			
<b>OTHER ASSETS</b>			
Freehold properties at cost		31536	31536
<b>TOTAL NET ASSETS</b>		<u>201240</u>	<u>198614</u>
<b>FUNDS</b>			
General Fund	Page 3-4	5385	5549
Repair Fund	Page 5	35119	35119
Peters Close Fund	Page 5	16266	13021
Legacy Fund	Page 5	108144	108239
SEARCH	Page 6	52	300
Coffee Fund	Page 6	247	315
Fees Fund	Page 7	4491	4536
		<u>169704</u>	<u>167079</u>
<b>FIXED ASSETS</b>			
Property Fund	Page 7	31536	31536
<b>TOTAL FUNDS</b>		<u>201240</u>	<u>198615</u>

*There may be minor discrepancies in the totals if the pence are not being shown*

# HOLY TRINITY CHURCH, PRESTWOOD

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31st December 2023

### ACCOUNTING POLICIES

The financial statements of the PCC have been prepared in accordance with the Church Accounting Regulations 1997 together with the applicable accounting standards and the Charities SORP.

#### Funds

General Funds represent the funds of the PCC that are not subject to any restriction regarding their use and are available for application on the general purpose of the PCC. Funds designated for a specific purpose by the PCC are still classified as unrestricted under Charity Commission guidelines.

#### Incoming resources

- Voluntary giving & Capital sources

Planned giving is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised only when the claim has been agreed by the Inspector of Taxes.

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

- Other ordinary income

Grants and legacies to the PCC are accounted for when the money is received.

- Income from investments

Interest and dividends are accounted for when received.

#### Resources used

- Grants

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

#### Fixed Assets

- Consecrated land & buildings & 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 to 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 beneficed buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure and separately disclosed.

- Other fixtures, fittings and office equipment

Equipment used within the church premises is written off in the year of purchase.

# HOLY TRINITY CHURCH, PRESTWOOD

NOTES TO THE FINANCIAL STATEMENTS for the year ended

31 December 2023

## FIXED ASSETS USED BY THE PCC

Freehold land and buildings	
BOOK VALUE	£
Church Hall and adjoining land.	500
Cottage: 134 Wycombe Road.	1,000
28 Peters Close	30,036
HISTORICAL COST at 1 Jan 96 and 31 Dec 22	<u>31,536</u>

No market value of the Church Hall or Cottage is given because these specialised church buildings are not expected to be sold in the foreseeable future.

The current market value of 28 Peters Close is estimated to be in excess of £450,000.

**Independent Examiner's report to the  
PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY PRESTWOOD ("PCC")**

I report on the attached accounts of the PCC for the year ended 31st December 2023, which are set out on pages 1 to 10.

**Respective responsibilities of trustees and examiner**

As charity trustees, the members of the PCC are responsible for the preparation of the accounts. The members of the PCC consider that the audit requirement of the Charities Act 2011 (the 2011 Act) does not apply.

It is my responsibility to:-

- Examine the accounts under section 145 of the 2011 Act;
- Follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- 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 PCC 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:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed NLT Williams

Lyn Williams  
Chartered Accountant  
Ringwood  
Kiln Road  
Prestwood,  
Bucks HP16 9DH

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# Accounts

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# HOLY TRINITY CHURCH, PRESTWOOD

## STATUTORY ACCOUNTS

FOR THE YEAR ENDED

31st December 2022

### Page

2	HON TREASURER'S REPORT
3-8	RECEIPTS & PAYMENTS (All Funds)
9	STATEMENT OF ASSETS & LIABILITIES
10-11	NOTES TO THE FINANCIAL STATEMENTS
12	INDEPENDENT EXAMINER'S REPORT

# HOLY TRINITY CHURCH, PRESTWOOD

TREASURER'S REPORT

for the year ended

31st December 2022

## MISSION GIVING / CHARITABLE COLLECTIONS

Since 2010 the policy regarding Charitable collections has been focused on specific cause appeals.

In 2022 the Lent Appeal supported 3 charities, African Village Support, Wycombe Homeless and St Matthews, Burnley. The Appeal raised £5072.36.

£1500 was sent to African Village Support to provide solar water pumps for subsistence farmers.

The remaining money was divided equally between the other 2 charities.

The money to Wycombe Homeless was for their general funds (not tied to a specific project). The money to Burnley was to support St Matthew's church taking a group of disadvantaged children on an Away Day.

The receipts and payments relating to this are included in Other Income and Other Expenses.

The gross Parish Share in 2022 was £63268. Of this, £50000 represents our share of a stipendiary minister including housing, pension etc. The remaining £13,268 supported parishes in other parts of the diocese that cannot meet their costs of ministry. In 2022, this element of mutual support was 9% of our total income.

In December 2022 we held our usual 3 Christingle Services. We raised £605 for The Children's Society.

Money for the Children's Society is listed in the Statement of Assets & Liabilities within Creditors, as Agency collections, since the money is not ours. We are only holding the money as an agent.

This money has been forwarded to the charity in January 2023 and does not appear in the accounts.

We no longer hold money on behalf of Prestwood-on-Sea.

## GENERAL FUND AND OTHER FUNDS

In 2022 £3,000 has been transferred from the General Fund to the Peters Close Fund to pay for costs charged directly to that fund.

A summary Statement of Financial Activity is as follows

	Income	Expenditure	Surfeit/deficit of income over expenditure	Transfers	Surfeit/deficit after transfers
General Fund	148872	148584	288	-3000	-2712
Legacy Fund	557	0	557	0	557
Repair Fund	0	0	0	0	0
Peters Close Fund	0	2756	-2756	3000	244
Social Funds & Fees Fund	21442	19548	1894	0	1894
Ashes Fund	0	0	0	0	0
* Less income/expenditure between funds	-10348	-10348			
<b>TOTALS</b>	<b>160523</b>	<b>160540</b>	<b>-17</b>	<b>0</b>	<b>-17</b>

\* This adjustment arises because of transactions between the Social Funds, Fees Fund and the General Fund which would otherwise have the effect of overstating total income and expenditure by £10348.

Details of the individual funds are shown on pages 3-8.

## FINANCIAL ADMINISTRATION

I wish to thank Caroline Eastman for helping to count money received and Anna Young for managing the fees account. I would like to thank the Finance Committee for all their support and guidance.

Gill Bicknell Hon. Treasurer

*There may be minor discrepancies in the totals if the pence are not being shown*

Holy Trinity Prestwood - 1129233  
Receipts and payments  
Selected period: 01 January 2022 to 31 December 2022

Note	From To	01 January 2022 31 December 2022	01 January 2021 31 December 2021
<b>General - General fund (Unrestricted) Fund Incoming resources and Resources used</b>			
<b>Receipts</b>			
Incoming resources from generated funds			
<i>Voluntary income (recurring)</i>			
Standing Orders		62,571	57,801
FWO Envelopes		1,215	1,695
Parish Giving Scheme		4,125	3,402
Standing Order (NGA)		5,470	6,807
FWO Envelopes (NGA)		190	514
Income Tax Recovered		18,557	16,443
	<i>Total Voluntary income (recurring)</i>	<u>92,129</u>	<u>86,662</u>
<i>Voluntary income (non-recurring)</i>			
Gift Aided Cash Collection		1,575	2,016
Cash Collection		4,748	3,783
Donations		3,570	4,297
Goodbox donations		2,624	1,377
Paypal donations		618	—
Grants		—	3,000
	<i>Total Voluntary income (non-recurring)</i>	<u>13,134</u>	<u>14,472</u>
<i>Activities for generating funds</i>			
Fundraising Events		4,113	1,923
Burial Fees (Statutory)		2,623	306
Funeral Fees (Statutory)		91	910
Other ie. Memorials & Internments Fees		522	1,622
Weddings Fees (Statutory)		1,176	399
Occ offices non-stat income		3,175	1,481
Baptism donations		—	400
Church bookings		2,549	3,549
Cottage bookings		574	2,177
Hall bookings		12,017	6,787
Marquee bookings		97	772
Other Income		8,495	6,078
200 Club Subscriptions		2,880	2,970
	<i>Total Activities for generating funds</i>	<u>38,310</u>	<u>29,375</u>
<i>Investment income</i>			
Bank Interest		17	127
	<i>Total Investment income</i>	<u>17</u>	<u>127</u>
Incoming resources from charitable activities			
"Making Lunch" project		1,327	977
	<i>Total Incoming resources from charitable activities</i>	<u>1,327</u>	<u>977</u>
Other incoming resources			
Great Hampden Recharges		3,955	3,444
	<i>Total Other incoming resources</i>	<u>3,955</u>	<u>3,444</u>
<b>Total receipts</b>		<b>148,872</b>	<b>135,056</b>

*There may be minor discrepancies in the totals if the pence are not being shown*

Note

	From To	01 January 2022 31 December 2022	01 January 2021 31 December 2021
<b>Payments</b>			
<b>Cost of generating funds</b>			
Fundraising		204	86
Office Administrator's Salary		10,612	8,875
Marketing Manager's salary		8,616	6,490
Family Support Worker's salary		16,011	13,033
Organist - Sunday morning & festivals		2,942	1,610
Musical Development		500	633
Organist - Sunday evening		150	—
Additional Musicians		283	209
Musical Resources		583	579
Music - Occasional offices		940	605
Caretaker's salary		990	690
Clergy Costs		617	492
Rector's Expenses		844	590
Associate Priest's Expenses		1,162	834
Family Support Worker's expenses		—	529
Photocopier Lease		1,872	1,872
Internet & phone		734	783
Equipment - Church & Ch. yard		444	135
Communion Supplies		766	389
Other Church Supplies		977	196
Flowers		620	490
Printing & Stationery		1,532	978
Family Support Resources		1,524	1,452
Education Resources		—	32
Bank Charges		111	91
Other Expenses		10,833	6,341
200 Club winnings		1,074	994
	<i>Total Cost of generating funds</i>	<u>64,940</u>	<u>49,008</u>
<b>Premises Overheads</b>			
Grounds Maintenance		867	1,626
Buildings Maintenance - Hall		2,758	1,581
Buildings Maintenance - Cottage		446	815
Buildings Maintenance - Church		2,380	2,279
Buildings - cleaning		3,060	2,799
Utilities - Hall		1,578	2,149
Utilities - Cottage		939	1,019
Utilities - Church		3,507	3,006
Buildings Insurance		4,147	3,970
	<i>Total Premises Overheads</i>	<u>19,681</u>	<u>19,244</u>
<b>Charitable activities</b>			
"Making Lunch" project		1,327	977
	<i>Total Charitable activities</i>	<u>1,327</u>	<u>977</u>
<b>Governance costs</b>			
Diocesan Share		62,635	61,380
	<i>Total Governance costs</i>	<u>62,635</u>	<u>61,380</u>
<b>Total payments</b>		<u>148,584</u>	<u>130,609</u>
Excess of Incoming resources over Resources used		288	4,448
Brought forward balance		8,261	6,813
Transfer to Peters Close Fund		(3,000)	(3,000)
<b>Total carried forward balance</b>		<u>5,549</u>	<u>8,261</u>

*There may be minor discrepancies in the totals if the pence are not being shown*

Note	From To	01 January 2022 31 December 2022	01 January 2021 31 December 2021
<b>Repair - Church Premises Repair Fund (Designated) Fund Incoming resources and Resources used</b>			
Payments			
Cost of generating funds			
<i>Premises Overheads</i>			
Buildings Maintenance - Hall		—	394
	<i>Total Premises Overheads</i>	—	394
Total payments		—	394
		—	(394)
	Excess of Incoming resources over Resources used	—	(394)
	Brought forward balance	35,119	32,349
	Transfer from Ashes Fund	—	3,164
Total carried forward balance		35,119	35,119
<b>Peterscl - Peters Close Fund (Designated) Fund Incoming resources and Resources used</b>			
Payments			
Cost of generating funds			
<i>Premises Overheads</i>			
Peters Close Costs		2,756	3,171
	<i>Total Premises Overheads</i>	2,756	3,171
Total payments		2,756	3,171
		(2,756)	(3,171)
	Excess of Incoming resources over Resources used	(2,756)	(3,171)
	Brought forward balance	12,776	12,947
	Transfer from General Fund	3,000	3,000
Total carried forward balance		13,021	12,776
<b>Ashes - Ashes Garden Fund (Designated) Fund Incoming resources and Resources used</b>			
Receipts			
Incoming resources from generated funds			
<i>Voluntary income (recurring)</i>			
Income Tax Recovered		—	525
	<i>Total Voluntary income (recurring)</i>	—	525
<i>Voluntary income (non-recurring)</i>			
Donations		—	7,168
	<i>Total Voluntary income (non-recurring)</i>	—	7,168
Total receipts		—	7,693
Payments			
Cost of generating funds			
Other Expenses		—	15,660
	<i>Total Cost of generating funds</i>	—	15,660
Total payments		—	15,660
		—	(7,967)
	Excess of Incoming resources over Resources used	—	(7,967)
	Brought forward balance	—	11,130
	Transfer to Repair Fund	—	(3,164)
Total carried forward balance		—	—

*There may be minor discrepancies in the totals if the pence are not being shown*

Note	From To	01 January 2022 31 December 2022	01 January 2021 31 December 2021
<b>Legacy - Legacy Fund (Designated) Fund Incoming resources and Resources used</b>			
Receipts			
Incoming resources from generated funds			
<i>Voluntary income (non-recurring)</i>			
Bequests		—	3,933
	<i>Total Voluntary income (non-recurring)</i>	—	3,933
<i>Investment income</i>			
Bank Interest		557	469
	<i>Total Investment income</i>	557	469
Total receipts		557	4,402
Payments			
Cost of generating funds			
Equipment - Church & Ch. yard		—	989
	<i>Total Cost of generating funds</i>	—	989
<i>Premises Overheads</i>			
Grounds Maintenance		—	5,777
	<i>Total Premises Overheads</i>	—	5,777
Total payments		—	6,766
	Excess of Incoming resources over Resources used	557	(2,364)
	Brought forward balance	107,682	110,045
Total carried forward balance		108,239	107,682

**Search - SEARCH Fund (Designated) Fund Incoming resources and Resources used**

Receipts			
Incoming resources from generated funds			
<i>Activities for generating funds</i>			
Funds from Hospitality		1,417	—
	<i>Total Activities for generating funds</i>	1,417	—
Total receipts		1,417	—
Payments			
Cost of generating funds			
<i>Cost of generating voluntary income</i>			
Hospitality		849	47
	<i>Total Cost of generating voluntary income</i>	849	47
Charitable activities			
Contribution to PCC fundraising		443	—
	<i>Total Charitable activities</i>	443	—
Total payments		1,292	47
	Excess of Incoming resources over Resources used	125	(47)
	Brought forward balance	175	222
Total carried forward balance		300	175

*There may be minor discrepancies in the totals if the pence are not being shown*

Note	From To	01 January 2022 31 December 2022	01 January 2021 31 December 2021
<b>Coffee - Coffee Fund (Designated) Fund Incoming resources and Resources used</b>			
Receipts			
Incoming resources from generated funds			
<i>Activities for generating funds</i>			
Coffee			
		404	175
	<i>Total Activities for generating funds</i>	<u>404</u>	<u>175</u>
Total receipts		404	175
Payments			
Cost of generating funds			
Other Expenses			
		—	100
	<i>Total Cost of generating funds</i>	<u>—</u>	<u>100</u>
<i>Cost of generating voluntary income</i>			
Hospitality			
		189	100
	<i>Total Cost of generating voluntary income</i>	<u>189</u>	<u>100</u>
Charitable activities			
Contribution to PCC fundraising			
		100	60
	<i>Total Charitable activities</i>	<u>100</u>	<u>60</u>
Total payments		289	260
Excess of Incoming resources over Resources used		115	(85)
Brought forward balance		200	285
Total carried forward balance		<u>315</u>	<u>200</u>

**Fees - Fees Fund (Designated) Fund Incoming resources and Resources used**

Receipts			
Other incoming resources			
	PCC element of Fees income	9,752	6,210
	Minister element of Fee income	4,356	3,469
	Verger element of Fee income	1,420	740
	Musician element of Fees income	1,885	635
	Stonemason element of Fees income	2,208	—
	<i>Total Other incoming resources</i>	<u>19,621</u>	<u>11,054</u>
Total receipts		19,621	11,054
Payments			
Other resources used			
	PCC element of Fees expense	9,805	5,508
	Minister element of Fees expense	4,165	4,132
	Verger element of Fees expense	1,340	760
	Musician element of Fees expense	1,685	625
	Stonemason element of Fees expense	972	—
	<i>Total Other resources used</i>	<u>17,967</u>	<u>11,025</u>
Total payments		17,967	11,025
Excess of Incoming resources over Resources used		1,654	29
Brought forward balance		2,882	2,853
Total carried forward balance		<u>4,536</u>	<u>2,882</u>

*There may be minor discrepancies in the totals if the pence are not being shown*

<i>Note</i>	From To	01 January 2022 31 December 2022	01 January 2021 31 December 2021
<b>Property - Property Fund (Designated) Fund Incoming resources and Resources used</b>			
		31,536	31,536
		<u>31,536</u>	<u>31,536</u>

*There may be minor discrepancies in the totals if the pence are not being shown*

Holy Trinity Prestwood PCC

Statement of Assets and liabilities  
Period: 01 January 2022 to 31 December 2022  
compared to 2021

	From: To:	01 January 2022 31 December 2022	01 January 2021 31 December 2021
<b>CASH FUNDS</b>			
TSB current account		16031	1769
TSB deposit account		5401	2384
TSB second current account		4828	2124
TSB second deposit account		356	356
Barclays Bank 200 club account		3118	1482
Barclays Bank church current account		940	830
Petty cash		1	7
Investments:-			
Skipton		0	72947
Shawbrook		0	83463
Hampshire Trust Bank		50000	0
Cambridge & Counties Bank		84100	0
SEARCH account		300	175
Coffee account		315	200
Fees Barclays Bank account		4536	2882
		<u>169926</u>	<u>168619</u>
<b>DEBTORS</b>			
Deposits pending		705	180
<b>CURRENT ASSETS</b>			
		<u>170631</u>	<u>168799</u>
<b>CREDITORS</b>			
Suppliers & expenses		2949	973
Agency collections		605	732
		<u>3554</u>	<u>1705</u>
<b>CURRENT NET ASSETS</b>			
		<u>167078</u>	<u>167094</u>
<b>OTHER ASSETS</b>			
Freehold properties at cost		31536	31536
<b>TOTAL NET ASSETS</b>		<u>198614</u>	<u>198630</u>
<b>FUNDS</b>			
General Fund	Page 3-4	5549	8261
Repair Fund	Page 5	35119	35119
Peters Close Fund	Page 5	13021	12776
Ashes Fund	Page 5	0	0
Legacy Fund	Page 6	108239	107682
SEARCH	Page 6	300	175
Coffee Fund	Page 7	315	200
Fees Fund	Page 7	4536	2882
		<u>167079</u>	<u>167095</u>
<b>FIXED ASSETS</b>			
Property Fund	Page 8	31536	31536
<b>TOTAL FUNDS</b>		<u>198615</u>	<u>198631</u>
<b>AGENCY COLLECTIONS</b>			
The Children's Society		605	500
Prestwood on Sea		0	232
		<u>605</u>	<u>732</u>

*There may be minor discrepancies in the totals if the pence are not being shown*

# HOLY TRINITY CHURCH, PRESTWOOD

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31st December 2022

### ACCOUNTING POLICIES

The financial statements of the PCC have been prepared in accordance with the Church Accounting Regulations 1997 together with the applicable accounting standards and the Charities SORP.

#### Funds

General Funds represent the funds of the PCC that are not subject to any restriction regarding their use and are available for application on the general purpose of the PCC. Funds designated for a specific purpose by the PCC are still classified as unrestricted under Charity Commission guidelines.

#### Incoming resources

- Voluntary giving & Capital sources
  - Planned giving is recognised only when received.
  - Income tax recoverable on Gift Aid donations is recognised only when the claim has been agreed by the Inspector of Taxes.
  - Collections are recognised when received by or on behalf of the PCC.
- Other ordinary income
  - Grants and legacies to the PCC are accounted for when the money is received.
- Income from investments
  - Interest and dividends are accounted for when received.

#### Resources used

- Grants
  - Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

#### Fixed Assets

- Consecrated land & buildings & 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 to 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 beneficed buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure and separately disclosed.
- Other fixtures, fittings and office equipment
  - Equipment used within the church premises is written off in the year of purchase.

# HOLY TRINITY CHURCH, PRESTWOOD

NOTES TO THE FINANCIAL STATEMENTS for the year ended

31 December 2022

## FIXED ASSETS USED BY THE PCC

Freehold land and buildings	
BOOK VALUE	£
Church Hall and adjoining land.	500
Cottage: 134 Wycombe Road.	1,000
28 Peters Close	30,036
HISTORICAL COST at 1 Jan 96 and 31 Dec 22	<u>31,536</u>

No market value of the Church Hall or Cottage is given because these specialised church buildings are not expected to be sold in the foreseeable future.

The current market value of 28 Peters Close is estimated to be in excess of £440,000.

**Independent Examiner's report to the  
PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY PRESTWOOD ("PCC")**

I report on the attached accounts of the PCC for the year ended 31st December 2022, which are set out on pages 1 to 11.

**Respective responsibilities of trustees and examiner**

As charity trustees, the members of the PCC are responsible for the preparation of the accounts. The members of the PCC consider that an audit is not required.

It is my responsibility to:-

- Examine the accounts under section 145 of the 2011 Act;
- Follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- 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 PCC 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:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act
- have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed NLT Williams 28/2/23

Lyn Williams  
Chartered Accountant  
Ringwood  
Kiln Road  
Prestwood,  
Bucks HP16 9DH

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# Accounts

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**HOLY TRINITY CHURCH, PRESTWOOD**

**STATUTORY ACCOUNTS**

**FOR THE YEAR ENDED  
31st December 2021**

**Page**

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# HOLY TRINITY CHURCH, PRESTWOOD

TREASURER'S REPORT

for the year ended

31st December 2021

## MISSION GIVING / CHARITABLE COLLECTIONS

Since 2010 the policy regarding Charitable collections has been focused on specific cause appeals.

In 2021 the Lent Appeal again supported African Village Support.

This charity aims to help local people in rural villages in Eastern Uganda to improve the quality of their lives.

Holy Trinity sent the charity £4285.

The receipts and payments relating to this are included in Other Income and Other Expenses.

The gross Parish Share in 2021 was £62000. Of this, £50000 represents our share of a stipendiary minister including housing, pension etc. The remaining £12,000 supported parishes in other parts of the diocese that cannot meet their costs of ministry. In 2021, this element of mutual support was 8% of our total income.

In December 2021 we held our usual 3 Christingle Services, but with numbers restricted by the pandemic. We still succeeded in raising £500 for The Childrens Society. This money has been forwarded to the charity in January 2022 and does not appear in the accounts. We are holding £231.55 on behalf of Prestwood-on-Sea. Both of these are listed in the Statement of Assets & Liabilities within Creditors, as Agency collections, since the money is not ours. We are only holding the money as an agent.

## GENERAL FUND AND OTHER FUNDS

In 2021 £3,000 has been transferred from the General Fund to the Peters Close Fund to pay for costs charged directly to that fund.

The Ashes Garden Memorial Wall was installed in 2021 at a total cost of £21000. There is a balance of £3164 remaining to meet future costs. This has now been transferred to the Repair Fund and the Ashes Fund has been closed.

A summary Statement of Financial Activity is as follows

	Income	Expenditure	Surfeit/deficit of income over expenditure	Transfers	Surfeit/deficit after transfers
General Fund	135056	130609	4448	-3000	1448
Legacy Fund	4402	6766	-2364	0	-2364
Repair Fund	0	394	-394	3164	2770
Peters Close Fund	0	3171	-3171	3000	-171
Social Funds & Fees Fund	11229	11332	-103	0	-103
Ashes Fund	7693	15660	-7967	-3164	-11131
* Less income/expenditure between funds	-5568	-5568			
TOTALS	152812	162363	-9551	0	-9551

\* This adjustment arises because of transactions between the Social Funds, Fees Fund and the General Fund which would otherwise have the effect of overstating total income and expenditure by £5568.

Details of the individual funds are shown on pages 3-8.

*There may be minor discrepancies in the totals if the pence are not being shown.*

## FINANCIAL ADMINISTRATION

I wish to thank Caroline Eastman for helping to count money received and Anna Young for managing the fees account. I would like to thank the Finance Committee for all their support and guidance.

Gill Bicknell Hon. Treasurer

Holy Trinity Prestwood - 1129233  
Receipts and payments  
Selected period: 01 January 2021 to 31 December 2021

Note	From To	01 January 2021 31 December 2021	01 January 2020 31 December 2020
<b>General - General fund (Unrestricted) Fund Incoming resources and Resources used</b>			
<b>Receipts</b>			
Incoming resources from generated funds			
<i>Voluntary income (recurring)</i>			
	Standing Orders	57,801	58,408
	FWO Envelopes	1,695	1,268
	Parish Giving Scheme	3,402	2,509
	Standing Order (NGA)	6,807	6,582
	FWO Envelopes (NGA)	514	496
	Income Tax Recovered	16,443	16,642
	<i>Total Voluntary income (recurring)</i>	<u>86,662</u>	<u>85,906</u>
<i>Voluntary income (non-recurring)</i>			
	Gift Aided Cash Collection	2,016	1,192
	Cash Collection	3,783	2,303
	Donations	4,297	2,977
	Goodbox donations	1,377	—
	Grants	3,000	—
	<i>Total Voluntary income (non-recurring)</i>	<u>14,472</u>	<u>6,472</u>
<i>Activities for generating funds</i>			
	Fundraising Events	1,923	1,548
	Burial Fees (Statutory)	306	305
	Funeral Fees (Statutory)	910	453
	Other ie. Memorials & Internments Fees	1,622	1,361
	Weddings Fees (Statutory)	399	185
	Occ offices non-stat income	1,481	875
	Baptism donations	400	85
	Pre-school Rent	—	2,911
	Church bookings	3,549	2,128
	Cottage bookings	2,177	1,191
	Hall bookings	6,787	5,512
	Marquee bookings	772	238
	Trinity Herald	—	80
	Recharge from Bucks CC (annexe)	—	1,989
	Pre-School Recharge (cottage)	—	457
	Other Income	6,078	558
	200 Club Subscriptions	2,970	3,240
	<i>Total Activities for generating funds</i>	<u>29,375</u>	<u>23,116</u>
<i>Investment income</i>			
	Bank Interest	127	212
	<i>Total Investment income</i>	<u>127</u>	<u>212</u>
Incoming resources from charitable activities			
	"Making Lunch" project	977	369
	<i>Total Incoming resources from charitable activities</i>	<u>977</u>	<u>369</u>
Other incoming resources			
	Great Hampden Recharges	3,444	4,115
	<i>Total Other incoming resources</i>	<u>3,444</u>	<u>4,115</u>
	<b>Total receipts</b>	<b>135,056</b>	<b>120,190</b>

*There may be minor discrepancies in the totals if the pence are not being shown*

Note	From To	01 January 2021 31 December 2021	01 January 2020 31 December 2020
<b>Payments</b>			
Cost of generating funds			
Fundraising		86	30
Office Administrator's Salary		8,875	10,664
Marketing Manager's salary		6,490	4,465
Family Support Worker's salary		13,033	12,240
Organist - Sunday morning & festivals		1,610	690
Musical Development		633	1,369
Additional Musicians		209	46
Musical Resources		579	867
Music - Occasional offices		605	190
Caretaker's salary		690	210
Clergy Costs		492	744
Rector's Expenses		590	858
Associate Priest's Expenses		834	1,206
Marketing Manager's expenses		—	466
Family Support Worker's expenses		529	—
Photocopier Lease		1,872	1,872
Internet & phone		783	759
Equipment - Hall		—	47
Equipment - Cottage		—	14
Equipment - Church & Ch. yard		135	249
Communion Supplies		389	337
Other Church Supplies		196	448
Flowers		490	130
Printing & Stationery		978	777
Family Support Resources		1,452	1,419
Education Resources		32	7
Bank Charges		91	67
Other Expenses		6,341	2,183
200 Club winnings		994	1,088
	<i>Total Cost of generating funds</i>	<u>49,008</u>	<u>43,439</u>
Premises Overheads			
Grounds Maintenance		1,626	1,136
Buildings Maintenance - Hall		1,581	2,261
Buildings Maintenance - Cottage		815	1,537
Buildings Maintenance - Church		2,279	978
Buildings - cleaning		2,799	1,140
Utilities - Hall		2,149	2,752
Utilities - Cottage		1,019	883
Utilities - Church		3,006	2,576
Buildings Insurance		3,970	4,422
	<i>Total Premises Overheads</i>	<u>19,244</u>	<u>17,685</u>
Charitable activities			
"Making Lunch" project		977	369
	<i>Total Charitable activities</i>	<u>977</u>	<u>369</u>
Governance costs			
Diocesan Share		61,380	61,380
	<i>Total Governance costs</i>	<u>61,380</u>	<u>61,380</u>
<b>Total payments</b>		<b>130,609</b>	<b>122,874</b>

*There may be minor discrepancies in the totals if the pence are not being shown*

Note	From To	01 January 2021 31 December 2021	01 January 2020 31 December 2020
	Excess of Incoming resources over Resources used	4,448	(2,684)
	Brought forward balance	6,813	12,497
	Transfer to Peters Close Fund	(3,000)	(3,000)
	Total carried forward balance	<u>8,261</u>	<u>6,813</u>

Repair - Church Premises Repair Fund (Designated) Fund Incoming resources and Resources used

Receipts			
	Incoming resources from generated funds		
	<i>Activities for generating funds</i>		
	Other Income	—	7,100
	<i>Total Activities for generating funds</i>	<u>—</u>	<u>7,100</u>
	Total receipts	—	7,100
Payments			
	Cost of generating funds		
	<i>Premises Overheads</i>		
	Grounds Maintenance	—	640
	Buildings Maintenance - Hall	394	830
	Buildings Maintenance - Cottage	—	2,814
	<i>Total Premises Overheads</i>	<u>394</u>	<u>4,284</u>
	Total payments	394	4,284
	Excess of Incoming resources over Resources used	(394)	2,816
	Brought forward balance	32,349	29,533
	Transfer from Ashes Fund	3,164	—
	Total carried forward balance	<u>35,119</u>	<u>32,349</u>

Peterscl - Peters Close Fund (Designated) Fund Incoming resources and Resources used

Payments			
	Cost of generating funds		
	<i>Premises Overheads</i>		
	Peters Close Costs	3,171	3,209
	<i>Total Premises Overheads</i>	<u>3,171</u>	<u>3,209</u>
	Total payments	3,171	3,209
	Excess of Incoming resources over Resources used	(3,171)	(3,209)
	Brought forward balance	12,947	13,156
	Transfer from General Fund	3,000	3,000
	Total carried forward balance	<u>12,776</u>	<u>12,947</u>

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## Ashes - Ashes Garden Fund (Designated) Fund Incoming resources and Resources used

Receipts			
Incoming resources from generated funds			
<i>Voluntary income (recurring)</i>			
Income Tax Recovered		525	1,663
	<i>Total Voluntary income (recurring)</i>	<u>525</u>	<u>1,663</u>
<i>Voluntary income (non-recurring)</i>			
Donations		7,168	11,558
	<i>Total Voluntary income (non-recurring)</i>	<u>7,168</u>	<u>11,558</u>
Total receipts		7,693	13,220
Payments			
Stonemason's charges		15,660	5,280
	<i>Total Cost of generating funds</i>	<u>15,660</u>	<u>5,280</u>
Total payments		15,660	5,280
	Excess of Incoming resources over Resources used	<u>(7,967)</u>	<u>7,940</u>
	Brought forward balance	11,130	3,190
	Transfer to Repair Fund	(3,164)	—
Total carried forward balance		<u>—</u>	<u>11,130</u>

## Legacy - Legacy Fund (Designated) Fund Incoming resources and Resources used

Receipts			
Incoming resources from generated funds			
<i>Voluntary income (recurring)</i>			
Income Tax Recovered		—	2,513
	<i>Total Voluntary income (recurring)</i>	<u>—</u>	<u>2,513</u>
<i>Voluntary income (non-recurring)</i>			
Donations		—	9,880
Bequests		3,933	—
	<i>Total Voluntary income (non-recurring)</i>	<u>3,933</u>	<u>9,880</u>
<i>Investment income</i>			
Bank Interest		469	1,183
	<i>Total Investment income</i>	<u>469</u>	<u>1,183</u>
Total receipts		4,402	13,575
Payments			
Equipment - Church & Ch. yard		989	5,638
Grounds Maintenance		5,777	—
	<i>Total Cost of generating funds</i>	<u>6,766</u>	<u>5,638</u>
Total payments		6,766	5,638
	Excess of Incoming resources over Resources used	<u>(2,364)</u>	<u>7,937</u>
	Brought forward balance	110,045	102,108
Total carried forward balance		<u>107,682</u>	<u>110,045</u>

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Note	From To	01 January 2021 31 December 2021	01 January 2020 31 December 2020
<b>Search - SEARCH Fund (Designated) Fund Incoming resources and Resources used</b>			
Receipts			
Incoming resources from generated funds			
<i>Activities for generating funds</i>			
		Funds from Hospitality	—
			320
		<i>Total Activities for generating funds</i>	<u>—</u>
			<u>320</u>
Total receipts		—	320
Payments			
Cost of generating funds			
		<i>Cost of generating voluntary income</i>	
		Hospitality	47
			398
		<i>Total Cost of generating voluntary income</i>	<u>47</u>
			<u>398</u>
Total payments		47	398
		Excess of Incoming resources over Resources used	<u>(47)</u>
		Brought forward balance	<u>222</u>
Total carried forward balance		175	222

**Coffee - Coffee Fund (Designated) Fund Incoming resources and Resources used**

Receipts			
Incoming resources from generated funds			
<i>Activities for generating funds</i>			
		Coffee	175
			85
		<i>Total Activities for generating funds</i>	<u>175</u>
			<u>85</u>
Total receipts		175	85
Payments			
Cost of generating funds			
		Other Expenses	100
			—
		<i>Total Cost of generating funds</i>	<u>100</u>
			<u>—</u>
		<i>Cost of generating voluntary income</i>	
		Hospitality	100
			—
		<i>Total Cost of generating voluntary income</i>	<u>100</u>
			<u>—</u>
Charitable activities			
		Contribution to PCC fundraising	60
			—
		<i>Total Charitable activities</i>	<u>60</u>
			<u>—</u>
Total payments		260	—
		Excess of Incoming resources over Resources used	<u>(85)</u>
		Brought forward balance	<u>285</u>
Total carried forward balance		200	285

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Note	From To	01 January 2021 31 December 2021	01 January 2020 31 December 2020
<b>Fees - Fees Fund (Designated) Fund Incoming resources and Resources used</b>			
Receipts			
Other incoming resources			
		6,210	3,693
		3,469	3,711
		740	400
		635	190
	<i>Total Other incoming resources</i>	<u>11,054</u>	<u>7,994</u>
	Total receipts	11,054	7,994
Payments			
Other resources used			
		5,508	5,883
		4,132	3,893
		760	280
		625	190
	<i>Total Other resources used</i>	<u>11,025</u>	<u>10,246</u>
	Total payments	11,025	10,246
	Excess of Incoming resources over Resources used	<u>29</u>	<u>(2,252)</u>
	Brought forward balance	2,853	5,105
	Total carried forward balance	<u>2,882</u>	<u>2,853</u>
<b>Property - Property Fund (Designated) Fund Incoming resources and Resources used</b>			
	Brought forward balance	31,536	31,536
	Total carried forward balance	<u>31,536</u>	<u>31,536</u>

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Holy Trinity Prestwood PCC

Statement of Assets and liabilities  
 Period: 01 January 2021 to 31 December 2021  
 compared to 2020

	From: To:	01 January 2021 31 December 2021	01 January 2020 31 December 2020
<b>CASH FUNDS</b>			
TSB current account		1769	2157
TSB deposit account		2384	7320
TSB second current account		2124	0
TSB second deposit account		356	5360
Barclays Bank 200 club account		1482	2673
Barclays Bank church current account		830	722
CBF deposit fund		0	500
Petty cash		7	1
Investments:-	Skipton	72947	72911
	Shawbrook	83463	83030
SEARCH account		175	222
Coffee account		200	285
Fees Barclays Bank account		2882	2853
		<u>168619</u>	<u>178034</u>
<b>DEBTORS</b>			
Deposits pending		180	
<b>CURRENT ASSETS</b>			
		<u>168799</u>	<u>178034</u>
<b>CREDITORS</b>			
Suppliers & expenses		973	1158
Agency collections		732	232
		<u>1705</u>	<u>1390</u>
<b>CURRENT NET ASSETS</b>			
		<u>167094</u>	<u>176644</u>
<b>OTHER ASSETS</b>			
Freehold properties at cost		31536	31536
<b>TOTAL NET ASSETS</b>		<u>198630</u>	<u>208180</u>
<b>FUNDS</b>			
General Fund	Page 3-5	8261	6813
Repair Fund	Page 5	35119	32349
Peters Close Fund	Page 5	12776	12947
Ashes Fund	Page 6	0	11130
Legacy Fund	Page 6	107682	110045
SEARCH	Page 7	175	222
Coffee Fund	Page 7	200	285
Fees Fund	Page 8	2882	2853
		<u>167095</u>	<u>176644</u>
<b>FIXED ASSETS</b>			
Property Fund	Page 8	31536	31536
<b>TOTAL FUNDS</b>			
		<u>198631</u>	<u>208180</u>
<b>AGENCY COLLECTIONS</b>			
The Children's Society		500	
Prestwood on Sea		232	232
		<u>732</u>	<u>232</u>

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# HOLY TRINITY CHURCH, PRESTWOOD

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31st December 2021

## ACCOUNTING POLICIES

The financial statements of the PCC have been prepared in accordance with the Church Accounting Regulations 1997 together with the applicable accounting standards and the Charities SORP.

### Funds

General Funds represent the funds of the PCC that are not subject to any restriction regarding their use and are available for application on the general purpose of the PCC. Funds designated for a specific purpose by the PCC are still classified as unrestricted under Charity Commission guidelines.

### Incoming resources

#### - Voluntary giving & Capital sources

Planned giving is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised only when the claim has been agreed by the Inspector of Taxes.

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

#### - Other ordinary income

Magazine advertising revenue is allocated to the issue in which the advertisement appears.

Grants and legacies to the PCC are accounted for when the money is received.

#### - Income from investments

Interest and dividends are accounted for when received.

### Resources used

- Grants Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

### Fixed Assets

#### - Consecrated land & buildings & 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 to 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 beneficed buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure and separately disclosed.

#### - Other fixtures, fittings and office equipment

Equipment used within the church premises is written off in the year of purchase.

#### - Investments Investments are valued at market value at 31 December.

### Current Assets

Short term deposits include cash held either with the CBF Church of England Funds or at the bank.

# HOLY TRINITY CHURCH, PRESTWOOD

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended

31 December 2021

### FIXED ASSETS USED BY THE PCC

Freehold land and buildings		
BOOK VALUE		£
	Church Hall and adjoining land.	500
	Cottage: 131st December 2021	1,000
	28 Peters Close	30,036
		<hr/>
HISTORICAL COST at 1 Jan 96 and 31 Dec 21		<u>31,536</u>

No market value of the Church Hall or Cottage is given because these specialised church buildings are not expected to be sold in the foreseeable future.

The current market value of 28 Peters Close is estimated to be in excess of £440,000.

### FUND DETAILS

#### UNRESTRICTED and RESTRICTED FUNDS

These funds are summarised on Pages 3-8

#### ENDOWMENT FUNDS

The Endowment Funds comprised:

	Year	No. of units	COIF Investment Fund	
			Market value 31/12/2021	Market value 31/12/2020
Churchyard maintenance				£
(A) Permanent endowments				
M A Bankes Price	1946	44		790
Hildreth Benefaction:	1949	24		431
(B) Endowment				
H P Hooper	1923	112		2,013
Church Flowers				
Endowment				
Miss Rance Fund	1967	35		629
			<hr/>	<hr/>
			0	3,863
Dividends paid				
Churchyard maintenance			47	93
Flowers			9	18

These Endowment Funds were set up in the distant past as individual investments with CCLA but had never been included in the Accounts.

To regularise the accounts these investments have been realised and the proceeds credited to the Legacy Fund.

**Independent Examiner's report to the  
PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY PRESTWOOD ("PCC")**

I report on the attached accounts of the PCC for the year ended 31st December 2021, which are set out on pages 1 to 11.

**Respective responsibilities of trustees and examiner**

As charity trustees, the members of the PCC are responsible for the preparation of the accounts. The members of the PCC consider that an audit is not required.

It is my responsibility to:-

- Examine the accounts under section 145 of the 2011 Act;
- Follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- 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 PCC 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:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act
- have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Lyn Williams  
Chartered Accountant  
Ringwood  
Kiln Road  
Prestwood,  
Bucks HP16 9DH