

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 | | | |
| TOTALS | 177721 | 168216 | 9504 | 0 | 9504 |

* 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> | <i>From To</i> | 01 January 2025 31 December 2025 | 01 January 2024 31 December 2024 |
|---|--------------------|---|---|
| General - General fund (Unrestricted) Fund Incoming resources and Resources used | | | |
| Receipts | | | |
| 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> | | <u>95,619</u> | <u>91,573</u> |
| <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> | | <u>14,520</u> | <u>12,859</u> |
| <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> | | <u>41,407</u> | <u>37,857</u> |
| <i>Investment income</i> | | | |
| Bank Interest | | 6,480 | 126 |
| <i>Total Investment income</i> | | <u>6,480</u> | <u>126</u> |
| Incoming resources from charitable activities | | | |
| "Making Lunch" project | | 415 | 1,715 |
| <i>Total Incoming resources from charitable activities</i> | | <u>415</u> | <u>1,715</u> |
| Other incoming resources | | | |
| Great Hampden Recharges | | 4,849 | 4,560 |
| <i>Total Other incoming resources</i> | | <u>4,849</u> | <u>4,560</u> |
| Total receipts | | 163,290 | 148,689 |

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

| <i>Note</i> | From To | 01 January 2025 31 December 2025 | 01 January 2024 31 December 2024 |
|--|---------------------------------------|---|---|
| Payments | | | |
| Cost of generating funds | | | |
| Fundraising | | 1,399 | 2,282 |
| Office Administrator's Salary | | 10,455 | 8,000 |
| Marketing Manager's salary | | 9,726 | 9,398 |
| Family Support Worker's salary | | 17,110 | 16,477 |
| Organist - Sunday morning & festivals | | 3,080 | 2,820 |
| Musical Development | | 980 | 1,029 |
| Organist - Sunday evening | | 550 | 165 |
| Additional Musicians | | 125 | 165 |
| Musical Resources | | 593 | 809 |
| Music - Occasional offices | | 1,400 | 1,095 |
| Caretaker's salary | | 1,089 | 1,112 |
| Clergy Costs | | 174 | 1,259 |
| Rector's Expenses | | 960 | 1,114 |
| Associate Priest's Expenses | | 1,424 | 1,739 |
| Family Support Worker's expenses | | — | 79 |
| Photocopier Lease | | 1,901 | 1,901 |
| Internet & phone | | 1,063 | 857 |
| Equipment - Church & Ch. yard | | 155 | — |
| Communion Supplies | | 260 | 529 |
| Other Church Supplies | | 754 | 2,465 |
| Flowers | | 545 | 680 |
| Printing & Stationery | | 1,144 | 1,651 |
| Family Support Resources | | 1,618 | 2,200 |
| Bank Charges | | 164 | 126 |
| Other Expenses | | 10,144 | 6,714 |
| 200 Club winnings | | 1,116 | 1,041 |
| | <i>Total Cost of generating funds</i> | 67,929 | 65,708 |
| Premises Overheads | | | |
| Grounds Maintenance | | 1,837 | 1,845 |
| Buildings Maintenance - Hall | | 3,127 | 1,277 |
| Buildings Maintenance - Cottage | | 313 | 393 |
| Buildings Maintenance - Church | | 1,975 | 2,486 |
| Buildings - cleaning | | 3,120 | 3,075 |
| Utilities - Hall | | 4,291 | 6,007 |
| Utilities - Cottage | | 2,086 | 2,404 |
| Utilities - Church | | 6,104 | 6,202 |
| Buildings Insurance | | 3,853 | 3,757 |
| | <i>Total Premises Overheads</i> | 26,705 | 27,445 |
| Charitable activities | | | |
| "Making Lunch" project | | 415 | 1,715 |
| | <i>Total Charitable activities</i> | 415 | 1,715 |
| Governance costs | | | |
| Diocesan Share | | 57,614 | 58,492 |
| | <i>Total Governance costs</i> | 57,614 | 58,492 |
| Total payments | | 152,663 | 153,360 |
| Excess of Incoming resources over Resources used | | 10,627 | (4,671) |
| Brought forward balance | | 714 | 5,385 |
| Transfer to Peters Close Fund | | (5,000) | — |
| Total carried forward balance | | 6,341 | 714 |

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 | | | |
| <i>Premises Overheads</i> | | | |
| Buildings Maintenance - Cottage | | 1,236 | — |
| | <i>Total Premises Overheads</i> | 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 | | | |
| <i>Premises Overheads</i> | | | |
| Peters Close Costs | | 4,922 | 3,215 |
| | <i>Total Premises Overheads</i> | 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 | | | |
| <i>Voluntary income (non-recurring)</i> | | | |
| Bequests | | — | 500 |
| | <i>Total Voluntary income (non-recurring)</i> | — | 500 |
| <i>Activities for generating funds</i> | | | |
| Other Income | | 1,655 | — |
| | <i>Total Activities for generating funds</i> | 1,655 | — |
| <i>Investment income</i> | | | |
| Bank Interest | | — | 6,334 |
| | <i>Total Investment income</i> | — | 6,334 |
| Total receipts | | 1,655 | 6,834 |
| Payments | | | |
| Cost of generating funds | | | |
| Minor projects | | — | 2,000 |
| Other Expenses | | 2,400 | — |
| | <i>Total Cost of generating funds</i> | 2,400 | 2,000 |
| <i>Premises Overheads</i> | | | |
| Buildings Maintenance - Hall | | — | 736 |
| Buildings Maintenance - Church | | 560 | 550 |
| | <i>Total Premises Overheads</i> | 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 |
| <i>There may be minor discrepancies in the totals if the pence are not being shown</i> | | | |

Note

From
To

01 January 2025
31 December 2025

01 January 2024
31 December 2024

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

Receipts

Incoming resources from generated funds

Activities for generating funds

Funds from Hospitality

Other Income

2,223

—

2,176

250

Total Activities for generating funds

2,223

2,426

Total receipts

2,223

2,426

Payments

Cost of generating funds

Cost of generating voluntary income

Hospitality

1,641

1,599

Total Cost of generating voluntary income

1,641

1,599

Charitable activities

Contribution to PCC fundraising

582

580

Total Charitable activities

582

580

Total payments

2,223

2,179

Excess of Incoming resources over Resources used

Brought forward balance

—

300

248

52

Total carried forward balance

300

300

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

Receipts

Incoming resources from generated funds

Activities for generating funds

Coffee

—

191

Total Activities for generating funds

—

191

Total receipts

—

191

Payments

Cost of generating funds

Other Expenses

—

85

Total Cost of generating funds

—

85

Cost of generating voluntary income

Hospitality

—

42

Total Cost of generating voluntary income

—

42

Charitable activities

Contribution to PCC fundraising

—

311

Total Charitable activities

—

311

Total payments

—

439

Excess of Incoming resources over Resources used

Brought forward balance

—

—

(247)

247

Total carried forward balance

—

—

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

| <i>Note</i> | From To | 01 January 2025 31 December 2025 | 01 January 2024 31 December 2024 |
|---|--------------------|---|---|
| Fees - Fees Fund (Designated) Fund Incoming resources and Resources used | | | |
| Receipts | | | |
| 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> |
| Total receipts | | 19,216 | 13,480 |
| Payments | | | |
| 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> |
| Total payments | | 12,875 | 14,667 |
| Excess of Incoming resources over Resources used | | <u>6,340</u> | <u>(1,187)</u> |
| Brought forward balance | | <u>3,305</u> | <u>4,491</u> |
| Total carried forward balance | | 9,645 | 3,305 |
| 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 2025 to 31 December 2025
compared to 2024

| | From: To: | 01 January 2025 31 December 2025 | 01 January 2024 31 December 2024 |
|--------------------------------------|--------------|-------------------------------------|-------------------------------------|
| CASH FUNDS | | | |
| 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> |
| DEBTORS | | | |
| Deposits pending | | 1163 | 1180 |
| | | <u>176960</u> | <u>165492</u> |
| CURRENT ASSETS | | | |
| CREDITORS | | | |
| Suppliers & expenses | | 2774 | 634 |
| Agency collections | | 500 | 676 |
| | | <u>3274</u> | <u>1310</u> |
| CURRENT NET ASSETS | | <u>173686</u> | <u>164182</u> |
| OTHER ASSETS | | | |
| Freehold properties at cost | | 31536 | 31536 |
| TOTAL NET ASSETS | | <u>205222</u> | <u>195718</u> |
| FUNDS | | | |
| 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> |
| FIXED ASSETS | | | |
| Property Fund | Page 7 | 31536 | 31536 |
| TOTAL FUNDS | | <u>205221</u> | <u>195718</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 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