

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST MARTIN, CAMBRIDGE**

**ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

Registered Charity Number 1131522

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

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VICAR

Rev'd Johannes Roth

OFFICE ADDRESS

Suez Road
Cambridge
CB1 3QD

CHARITY REGISTRATION NUMBER

1131522

INDEPENDENT EXAMINER

Geoff Mann
Geoff Mann Limited
Dee House
Highworth Avenue
Cambridge
CB4 2BQ

BANKERS

The Co-operative Bank
PO Box 101
1 Balloon Street
Manchester
M60 4EP

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

REPORT OF THE TRUSTEES

The trustees present their report and the accounts of the charity for the year ended 31 December 2025.

The accounts comply with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) effective 1st January 2019.

The St Martin's Parochial Church Council (PCC) is responsible for co-operating with the Vicar in proclaiming and pastoring faith in Jesus Christ throughout the parish. Attention during the year has been paid to the pastoral, evangelistic, social and ecumenical life of the congregation as well as overseeing the maintenance of the church buildings of St Martin's and St Thomas's. The PCC is represented on the trustees of Romsey Mill.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is part of the Church of England which is constituted by Act of Parliament and is an unincorporated charity.

Organisational structure

Membership of the PCC:

Ex officio: Johannes Roth (vicar); Chrissy Cole (associate vicar); Elizabeth Baker (curate/assistant minister); David Lanham (churchwarden); Dave Baker (churchwarden); Cordelia Myers (Deanery Synod Rep.)

Elected: Judy Brunton (treasurer); Hazel Trocian; Liz Wells; Janet Mathole; David Hathaway; Jimmy Xu

Invited (non-voting): Hayley Wood (PCC Secretary)

The PCC met 11 times in the year with good attendance. Members are elected (for a period of three years) in general meetings, and may serve on a sub-committee. Members may also be co-opted onto the PCC during the course of the year.

Standing Committee met between PCC meetings and had delegated power to transact business on behalf of the PCC though with an expenditure limit of £400

The PCC was served by a number of other committees/teams which reported to PCC.

- Building Project.
- Fabric
- Ministry Partners Team
- Discipleship
- Safeguarding
- Preaching team
- Eco Church team
- Technology team
- Children and Young People team

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

REPORT OF THE TRUSTEES

Wider network

The charity was registered with the Charity Commission on 7th September 2009 registered number 1131522. All the members of the PCC are trustees whilst in post.

The PCC lists one further registered charity with the Charity Commission. The St Martin's Care Trust, registration number 1006344. Trustees are drawn from the fellowships of St Martin's and St Thomas's and elsewhere. The aims are to assist people from Cambridgeshire with needs arising from illness, disability or age using the income from an expendable endowment. The Annual Report and Accounts are available on request from the Secretary, Cordelia Myers.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our mission is:

Inspired by the Holy Spirit we will:
Devote ourselves wholeheartedly to God;
Care for those in need and for God's world;
Widely share Christ's teaching;
Lovingly support each other.

Heart and soul, mind and strength for God - Mark 12 v 30

ACHIEVEMENT AND PERFORMANCE

Statutory Functions

The PCC supported the Church wardens in the care and improvement of the church property, approving and funding various works.

The PCC monitored the church finances, supporting the work of the Treasurer, Judy Brunton. It maintained a comprehensive and up-to-date insurance package. With the incumbent the PCC ensured that the worship of the church was maintained, and appropriate services provided for special occasions. The PCC monitored the suitability of those working with children and vulnerable adults with Hazel Trocian and Janet Mathole, our safeguarding officers. The PCC monitored the safety and security of the premises and maintained the fire alarm system.

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

REPORT OF THE TRUSTEES

Ministry and mission

All the church groups fit into a single structure of pastoral support and teaching as Discipleship Groups.

The Ministry Partners Team recommends to PCC the wise allocation of 10% of our income from regular donations to a portfolio of ministry and mission partners: a range of societies and longstanding missionary support commitments. The amount transferred to the Mission & Ministry Fund for 2025 was £8,600 (2024 £8,200 - £800 of which was transferred in early 2025)

Community Support: A number of community groups use our premises, most contributing financially as appropriate. In 2024 and 2025 we received an Area grant to help maintain our work at St Thomas's. (£2,250 in 2025; £3,430 in 2024) The Warm Spaces initiative from the government has ceased but our groups continue such as Craft Cafe and Bowls. Tommy's Cafe continues at St Thomas' and we continue to run a Community Food Hub at that location. During 2025 we have also offered a Community Lunch on the first Thursday of each month to which all in the community are welcome.

Several churches use our premises for worship. We are committed to maintaining long-term relationships with other worship groups in Cambridge, and support them in their own ministry.

The church takes part in the South Cambridge Deanery and has a partnership with St Philip's Church. The Church is an active founder member of the Romsey Town Churches. The church supports the work of Romsey Mill Youth and Community Centre in various ways. The church is associated with One-Two-Eight and 130 Suez Road which are assisted living centres for people with learning disabilities, originally set up by the PCC and now managed by Voyage Care.

Worship

We maintained a regular pattern of Sunday worship and weekday services including in person and on Zoom. Throughout 2025 we have held a Cafe Church service on the first Sunday of the month. We have welcomed a number of new members to the church, and continually thank God for his provision for us.

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

REPORT OF THE TRUSTEES

FINANCIAL REVIEW

Overall the financial position of St Martin's PCC, showed a decrease of £9,050 in unrestricted funds from £93,161 to £84,111.

Last year the designated fund for building maintenance was established with a transfer from General Fund equal to 10% of the church income from Hall Hire. A further transfer was made in 2025 relating to 10% of 2024 Rental income. For 2025 10% of Rental and Hall Hire income has been transferred into the fund: £6,366 in total (2024 £4,197). Payments out of this fund were made for all building maintenance totalling £7,263. (2024 £2,820 for the new boiler)

The expenditure from the Former Day Centre Funds agreed by the PCC this year was £3,613 for refurbishment of the disabled toilets in the church. (in 2024 we spent £1,408 for the first part of that work)

Overall Restricted reserves decreased by £226. Details can be seen in Note 8.

Reserves policy

It is the policy of the charity that the unrestricted funds not committed or invested in tangible fixed assets or held as long term investment generating income or capital growth, (i.e. the free reserves), should equate to three months of the unrestricted expenditure. The trustees are confident that this level of reserves is sufficient.

Approved by order of the board of trustees on 17th March 2026 and signed on its behalf by



Judy Brunton
Treasurer

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

INDEPENDENT EXAMINER'S REPORT

**TO THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST MARTIN,
CAMBRIDGE**

I report to the trustees on my examination of the accounts of the Church for the year ended 31 December 2025.

RESPONSIBILITIES AND BASIS OF REPORT

As the members of the PCC you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

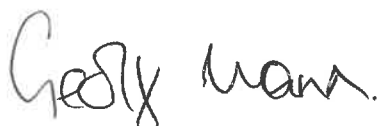
I report in respect of my examination of the Church's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

INDEPENDENT EXAMINERS' STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me any cause to believe that in any material respect.

- accounting records were not kept in respect of the Church as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Geoff Mann
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CB4 2BQ

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £
INCOMING RESOURCES	2						
Incoming resources from generated funds							
Voluntary income (a)		92,845	4,433	97,278	82,734	7,996	90,730
Investment income (b)		16,696		16,696	15,749	-	15,749
Incoming resources from charitable activities							
Charitable and ancillary trading (c)		34,794		34,794	44,249	-	44,249
Total incoming resources		<u>144,335</u>	<u>4,433</u>	<u>148,768</u>	<u>142,732</u>	<u>7,996</u>	<u>150,728</u>
RESOURCES EXPENDED	3						
Costs of generating funds							
Charitable and ancillary trading (a)		268		268	96	-	96
Charitable activities							
Charitable activities (b)		116,838	4,659	121,497	110,881	5,194	116,075
Support costs (c)		36,279		36,279	36,577	-	36,577
Major Capital expenditure							
Repairs to church building (d)		-		-	5,068	-	5,068
Total resources expended		<u>153,385</u>	<u>4,659</u>	<u>158,044</u>	<u>152,622</u>	<u>5,194</u>	<u>157,816</u>
NET INCOMING RESOURCES		(9,050)	(226)	(9,276)	(9,890)	2,802	(7,088)
TRANSFERS BETWEEN FUNDS	8 and 9	-	-		1,231	(1,231)	-
NET MOVEMENT IN FUNDS		(9,050)	(226)	(9,276)	(8,659)	1,571	(7,088)
RESERVES BROUGHT FORWARD		93,161	9,454	102,615	101,820	7,883	109,703
RESERVES CARRIED FORWARD		<u>84,111</u>	<u>9,228</u>	<u>93,339</u>	<u>93,161</u>	<u>9,454</u>	<u>102,615</u>

STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES

There were no recognised gains or losses for 2025 or 2024 other than those included in the Statement of Financial Activities

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

BALANCE SHEET

	Notes	2025		2024	
		£	£	£	£
FIXED ASSETS					
Tangible assets	5		28,598		39,743
CURRENT ASSETS					
Debtors	6	4,410		7,242	
Cash at bank		66,840		65,499	
		<u>71,250</u>		<u>72,741</u>	
CREDITORS: amounts falling due within one year	7	<u>6,509</u>		<u>9,869</u>	
NET CURRENT ASSETS			64,741		62,872
NET ASSETS			<u>93,339</u>		<u>102,615</u>
FUNDS					
Unrestricted Funds	9		84,111		93,161
Restricted Funds	8		9,228		9,454
ACCUMULATED FUNDS			<u>93,339</u>		<u>102,615</u>

The financial statements were approved by the board of trustees on 17th March 2026 and signed on its behalf by



Judy Brunton (Treasurer)
Trustee

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

NOTES TO THE ACCOUNTS

1 ACCOUNTING POLICIES

(a) Basis of preparation of the financial statements

The financial statements have been prepared under the historical cost convention and in accordance with the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102), the Charities Act 2011 and the Church Accounting Regulations 2006. They do not include the financial statements of church groups that owe their main affiliation to another body nor those that are informal gatherings of church members.

St Martin's PCC meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in relevant accounting policy note(s).

The trustees consider that there are no material uncertainties about the church's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

(b) Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Collections are recognised when made and amounts due under deeds of covenant are recognised only when honoured by the covenantor. Tax refunds due on sums received are accrued and matched to income.

(c) Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a consistent basis with the use of resources.

The Diocesan Parish Share is accounted for when due and payable. Although it is understood that this may not always apply, any arrears of Parish Share from previous years have not, with the agreement of Ely Diocese, been accrued as liabilities at the end of the preceding financial year.

Grants and donations paid are accounted for when payment is due. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

NOTES TO THE ACCOUNTS

(d) **Taxation**

The charity is exempt from tax on its charitable activities.

(e) **Tangible fixed assets**

Consecrated land and buildings and moveable church furnishings

Consecrated and beneficed property is excluded from the accounts in accordance with the Charities Act.

Moveable church furnishings held by the Vicar and Church Wardens on special trust for the PCC, and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected at any reasonable time. For inalienable property acquired prior to 2001 there is insufficient cost information available and therefore such assets are not valued in the accounts. Items acquired since 1 January 2001 have been capitalised and depreciated in the accounts over their currently anticipated useful economic life on a straight line basis.

All expenditure incurred in the year on consecrated or beneficed buildings, individual items under £400 or on the repair of moveable church furnishings acquired before 1 January 2001 is written off.

Fixtures, fittings and office equipment

Depreciation is provided at the following annual rates in order to write off each of these assets over their estimated useful life.

Equipment	5 years straight line
Furniture and Fittings	5 years straight line

(f) **Debtors**

Trade debtors and other debtors are recognised at their settlement amount due after any discounts. Prepayments are valued at the amount prepaid net of any trade discount due.

(g) **Creditors and Provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(h) **Fund accounting**

Unrestricted funds can be used in accordance with the charitable activities at the discretion of the trustees. These also include funds designated for a particular purpose by the PCC.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

NOTES TO THE ACCOUNTS

	2025 St Martin's Church £	2024 St Martin's Church £
2 INCOMING RESOURCES		
(a) Voluntary income		
Offerings and donations	72,784	68,658
Gift aid tax	15,166	13,261
Fundraising Events	4,148	2,448
Grants and contracts	2,250	3,430
Income for group activities	2,930	2,933
	<u>97,278</u>	<u>90,730</u>
(b) Investment income		
Dividends, Interest & Inc from property	16,696	15,749
	<u>16,696</u>	<u>15,749</u>
(c) Charitable and ancillary trading	34,794	44,249
	<u>34,794</u>	<u>44,249</u>
Total incoming resources	<u>148,768</u>	<u>150,728</u>
3 RESOURCES EXPENDED		
(a) Charitable and ancillary trading	268	96
	<u>268</u>	<u>96</u>
(b) Charitable activities		
Mission Giving & Donations	10,226	8,535
Diocesan parish Share	65,701	62,643
Mission & Evangelism Costs	9,101	8,385
Church Running Exps	36,469	36,512
	<u>121,497</u>	<u>116,075</u>
(c) Support costs		
Salaries Wages & Honoraria	27,307	27,608
Clergy & Staff Expenses	1,171	1,051
Church Utility Bills	7,801	7,918
	<u>36,279</u>	<u>36,577</u>
Major Capital expenditure		
(d) Major repairs to church building	-	5,068
	<u>-</u>	<u>5,068</u>
Total resources expended	<u>158,044</u>	<u>157,816</u>

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

NOTES TO THE ACCOUNTS

4 STAFF COSTS

In the year ended 31 Dec 2022, with permission of the Charity Commission, one of the trustees became employed by the PCC to assist in the administration of the church. The gross salary paid to this trustee in 2025 was £7,792 (2024 £8,401) and contributions were made to the NEST pension fund of 6% of basic salary. No expenses were reimbursed.

The staff costs were:	2025	2024
Wages and salaries	26,703	26,690
Net Social Security costs	0	0
Other pension costs	603	918
	<u>27,306</u>	<u>27,608</u>

No member of staff received remuneration of more than £60,000

The average weekly number of staff employed during the year was 0.97 (2024 - 1.01)
(full time equivalent)

5 FIXED ASSETS

	Equipment	Furniture & Fittings	St Martin's Church total
Cost or Valuation			
Balance at 1 January 2025	34,195	41,455	75,650
Additions	-	-	-
Disposals	-	-	-
	<u>34,195</u>	<u>41,455</u>	<u>75,650</u>
Balance at 31 December 2025			
	<u>34,195</u>	<u>41,455</u>	<u>75,650</u>
Depreciation			
Balance at 1 January 2025	24,402	11,505	35,907
Charge for the year	3,242	7,903	11,145
Disposals	-	-	-
	<u>27,644</u>	<u>19,408</u>	<u>47,052</u>
Balance at 31 December 2025			
	<u>27,644</u>	<u>19,408</u>	<u>47,052</u>
Net Book Value			
At 1 January 2025	9,793	29,950	39,743
	<u>9,793</u>	<u>29,950</u>	<u>39,743</u>
At 31 December 2025	6,551	22,047	28,598
	<u>6,551</u>	<u>22,047</u>	<u>28,598</u>

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

NOTES TO THE ACCOUNTS

6 DEBTORS

	2025 £	2024 £
Other debtors and prepayments		
Tax recoverable	2,663	5,523
	1,747	1,719
	<u>4,410</u>	<u>7,242</u>

7 CREDITORS: amounts falling due within one year

	2025 £	2024 £
Deferred income	1,396	-
Other creditors and accruals	5,113	9,869
	<u>6,509</u>	<u>9,869</u>

	Incoming Resources £	Resources Expended £	Movement £	Brought Forward £	Transfers £	Carried Forward £
8 RESTRICTED FUNDS 2025						
Foodhub	263	245	18	945	-	963
Restricted Funds (CCC funded)	840	840	-	-	-	-
Area Grant (Tommy's)	3,330	3,454	(124)	758	-	634
Mums and toddlers	-	-	-	859	-	859
St Martin's and St Philip's Projects Fund	-	-	-	2,579	-	2,579
Youth Work and Sunday Classes	-	120	(120)	4,313	-	4,193
	<u>4,433</u>	<u>4,659</u>	<u>(226)</u>	<u>9,454</u>	<u>-</u>	<u>9,228</u>

	Incoming Resources £	Resources Expended £	Movement £	Brought Forward £	Transfers £	Carried Forward £
8 RESTRICTED FUNDS 2024						
Foodhub	417	156	261	684	-	945
Restricted Funds (CCC funded)	70	70	-	170	(170)	-
Warm spaces	-	-	-	1,061	(1,061)	-
Area Grant (Tommy's)	4,459	4,920	(461)	1,219	-	758
Mums and toddlers	-	-	-	859	-	859
St Martin's and St Philip's Projects Fund	-	-	-	2,579	-	2,579
Youth Work and Sunday Classes	3,050	48	3,002	1,311	-	4,313
	<u>7,996</u>	<u>5,194</u>	<u>2,802</u>	<u>7,883</u>	<u>(1,231)</u>	<u>9,454</u>

The remaining balances on the two local authority grants were transferred to the General fund with the permission of the County Council

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

NOTES TO THE ACCOUNTS

	Incoming Resources £	Resources Expended £	Movement £	Brought Forward £	Transfers £	Carried Forward £
9 UNRESTRICTED FUNDS 2025						
General Funds						
Other Groups	2,929	3,224	(295)	1,449	-	1,154
St Martin's Church						
General	139,717	129,076	10,641	80,104	(15,766)	74,979
Missionary Support	441	10,209	(9,768)	401	9,400	33
Maintenance and Repair Fund	1,248	7,263	(6,015)	4,526	6,366	4,877
	<u>144,335</u>	<u>149,772</u>	<u>(5,437)</u>	<u>86,480</u>	<u>-</u>	<u>81,043</u>
Designated Funds						
* Building Fund	-	-	-	(438)	-	(438)
Former Day Centre Funds	-	3,613	(3,613)	7,119	-	3,506
	<u>-</u>	<u>3,613</u>	<u>(3,613)</u>	<u>6,681</u>	<u>-</u>	<u>3,068</u>
Total Unrestricted Funds	<u>144,335</u>	<u>153,385</u>	<u>(9,050)</u>	<u>93,161</u>	<u>-</u>	<u>84,111</u>

The PCC has agreed to transfer 10% of Voluntary giving to the Mission Support fund every year. This year the transfer is £800 top-up for 2024 and £8,600 for 2025

At the end of 2024 the PCC voted to transfer 10% of Hall Hire and Rental Income to the Maintenance and Repair Fund each year.

9 UNRESTRICTED FUNDS 2024						
General Funds						
Other Groups	2,933	3,038	(105)	1,554	-	1,449
St Martin's Church						
General	137,171	130,006	7,165	71,080	1,859	80,104
Missionary Support	392	8,239	(7,847)	848	7,400	401
Maintenance and Repair Fund	1,029	-	1,029	2,120	1,377	4,526
	<u>141,525</u>	<u>141,283</u>	<u>242</u>	<u>75,602</u>	<u>10,636</u>	<u>86,480</u>
Designated Funds						
* Building Fund	380	8,850	(8,470)	14,266	(6,234)	(438)
* Chair Fund	826	1,080	(254)	3,425	(3,171)	-
Former Day Centre Funds		1,408	(1,408)	8,527	-	7,119
	<u>1,206</u>	<u>11,338</u>	<u>(10,132)</u>	<u>26,218</u>	<u>(9,405)</u>	<u>6,681</u>
Total Unrestricted Funds	<u>142,731</u>	<u>152,621</u>	<u>(9,890)</u>	<u>101,820</u>	<u>1,231</u>	<u>93,161</u>

*Both the Building Fund and the Chair Fund represent money raised for the purpose of restoring the church ceiling after the collapse in 2020, and replacing the pews with chairs as described in the proposals for St Martin's for All - Reimagining Together

These funds are designated for the purposes stated but not restricted.

The main repair work to the ceiling was completed in 2023 but fund raising efforts continue to support the continuing improvement to our worship space and to provide the necessary Equipment and Furniture.

The negative balance on the chair fund was £4,599 after payment of £7,770 for new chairs in 2024.

This was paid for by a transfer from the General Fund and this fund was then closed