



THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CROOKHAM

Reports & Accounts

Financial Year Ending 31/12/2025

Contents

Legal & Administrative Details
Trustees Report
Independent Examiners Report
Statement of Financial Activities
Statement of Financial Position
Notes - Accounting Policies
Notes - Analysis of Income & Expenditure
Notes - Analysis of Net Assets Between Funds
Notes - Other

Legal & Administrative Details

Charity Name: THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF CROOKHAM

Charity Number: 1132174

Charity Address: Christ Church
Gally Hill Road
Church Crookham
Fleet
GU52 6LH

Trustees: Rev Mathew Smith (Appointed 05/08/2025)

Briony Allen

Peter Roberts (Appointed 27/04/2025)

Rosemary Fox

Andrew Munnings

David James Pooley

Kevin Fox

Dr Mark Cross

Dr Keith Ian Mundy

Eric Barnfield

Marion Foreman

Mike Oxley (Appointed 27/04/2025)

Melanie Trundle (Appointed 27/04/2025)

Liam Sleath (Appointed 27/04/2025)

Peter Bradley (Appointed 27/04/2025)

Jane Ash (Appointed 27/04/2025)

John Wilkinson (Appointed 27/04/2025)

Key Management
Personnel:

Rev Matt Smith
Rev Rosemary Fox- Curate
Briony Allen - Warden, Safeguarding
Pete Roberts - Warden, Buildings, Fixtures and Grounds
Andrew Munnings - Treasurer
David Pooley - GDPR
Kevin Fox - PCC Secretary

Name & Address of
Primary Banker:

Lloyds Bank
Farnborough Branch 308042
PO Box 1000
Andover
BX1 1LT

Independent Examiner:

Craig Henderson FCCA

S&W Audit
17 Queens Lane
Newcastle upon Tyne
Tyne and Wear
NE1 1RN

Trustees Report

Objects of the charity

The primary objectives of The PAROCHIAL CHURCH COUNCIL of Christ Church Crookham parish church are to worship God, teach the Christian faith, and provide a Christian presence, serving all in their community regardless of belief. They aim to grow missionary disciples, make churches younger and more diverse, and engage in pastoral care and community support.

Additionally, the Church maintains the building and provides custodian services to the School House Trust this trust holds the freeholds for the nationalized school properties and manages the School house property for the beneficiaries of the trust. The beneficiaries of the trust are the "Poor youth of the Parish". This is from the Victorian trust document, this is interpreted as "youth services in our parish" today.

Summary of the charity's main activities and achievements

To further the above objects and vision, the charity's main activities and achievements were as follows:

2025 was notable primarily because of the appointment and arrival of the Rev Matthew Smith and the ordination to Deacon of Ros Fox. This has allowed the ministry team to return to full strength and had an immediate impact on the income from occasional offices.

Other significant changes from previous years were the following: The School House has continued to return funds to the Trust, this has benefited from a stable income from the tenant, the new incumbent has earmarked the funds for a youth worker from late 2026. This will resolve the outstanding question relating to the use of the funds.

Our Utilities costs have started to fall from £13,060 in 2024 to £11,700 in 2025. During this time, we have also upgraded our telephone system.

During the year we carried out a range of repairs and upgrades were conducted on a like for like basis: The windows in the Vestry Hall were replaced. (£7,300) A replacement shed for the Job Squad was installed, following the removal of the previous shed by the diocese for being unsafe. (£4,300) The entire roof of the Church, Vestry Hall and Annex was surveyed, cleaned and repaired. (£10,600) This maintenance is higher than we have had in previous years, by around £20,000, and was a significant contribution to the overall financial position of the Church - but has ensured that we should not have to look at these items for several years.

The authorised spend on repairs and renovations has been focused on ensuring the fabric of the Church is well maintained. We had noticed various early damp patches, these are now starting to dry out.

The quinquennial report was also undertaken in the third Quarter of the year, the main findings of this being the Roof survey has been completed, with the requirements for a survey of the belfry and pointing of various walls around the Church being highlighted as significant expenses that remain for future years.

A notable element of income and expenditure in these accounts continues to be the operation of the Pre-School. The Pre-School maintained its Outstanding rating in its inspection in 2025.

Following the remaining inspections in this cycle our preschool is one so far to maintain an outstanding rating in the Crookham/Fleet area, with only 2 other providers having this. This is reflected in the Pre-School roll which was full from September 2025.

A range of donations to charities included: Churches Together in Fleet & Church Crookham (£1350), The Children's Society (£391), The Bishop of Guildford's Communities Fund (£463.10), additionally we collected and paid funds for special collections taken at services (such as Funerals)

Principal sources of income were: Pre-school income from Hampshire County Council, employer vouchers and parents together are the largest single source of income for the PCC at £103,053 and £9,400 from parent fees.

The financial statements and notes to the financial statements are given at the end of the Annual Report. This report provides an overview for parishioners who are not financial specialists. The references in brackets give the relevant heading or note section of the financial statements.

The majority of the congregation donate by planned giving, much of which can have income tax reclaimed. There are others who give in other ways, some of which is also income-tax reclaimable. The total of these is £79,500, which is 11% higher than 2024. We aim for Planned giving and other donations + Gift Aid refunds to cover our Parish Share, and ideally the cost of running services. The Parish Share for 2025 was £89,484.47 which is the largest component and brings the total cost of services to £105,326.74. This means that the total Giving process covered 85% of the cost the services running costs. This has been an ongoing problem, that the PCC needs to address going forward.

In planning the activities, the trustees have applied the guidance on public benefit issued by the Charity Commission.

Structure, Governance and Management

With the arrival of Rev Matt Smith, Prof. Mark Cross has stepped back as Interim Chair of the PCC. At the APCM our long serving warden Mr Eric Barnfield stepped down and was replaced by Mr Peter Roberts. Mr Andrew Munnings formally took over the Treasurer role from Prof. Mark Cross.

Additionally, there were a range of changes on the PCC and these are recorded in the minutes from the APCM Election.

The trustees who served during the year were: Rev Matthew Smith (Appointed 05/08/2025), Briony Allen, Peter Roberts (Appointed 27/04/2025), Rosemary Fox, Andrew Munnings, David James Pooley, Kevin Fox, Dr Mark Cross, Dr Keith Ian Mundy, Eric Barnfield, Marion Foreman, Mike Oxley (Appointed 11/09/2025), Melanie Trundle (Appointed 27/04/2025), Liam Sleath (Appointed 27/04/2025), Peter Bradley (Appointed 25/04/2025), Jane Ash (Appointed 27/04/2025), John Wilkinson (Appointed 27/04/2025).

All Trustees are provided with the Guidebook the Parish Support website: parishresources.org.uk. General training will be scheduled in 2026

The Key Personnel of the Church are the incumbent, the Wardens, the treasurer. In addition, Tracy Jarvis is the Head of the preschool has management responsibility for the staff of the preschool. Tracy Reports to the Treasurer on a day-to-day basis head of the Preschool Committee made up of a Warden, Treasurer and the head and deputy head of the Preschool.

Financial Review

The trustees have considered the main areas of risk. These are considered to be:

Fundraising risk - the Income from the last 12 months is below that of the expenditure, some of this is expected due to the change of incumbent. This is the fourth change of incumbent in the last 10 years. The time between these has meant that the congregation has not had time to recover and build.

This lack of income presents a long-term risk to the assets of the Church. The assets of the Church mean that there is no immediate risk to the operations of the Church, but there is a requirement to address these in the next 12 months.

Funds in Deficit

The lack of incumbent for the first 8 months of the year has impacted the funding of the Church and disrupted the worshipping community. The impact on occasional officers was notable but has recovered well. The recovery of worshipping numbers started at the end of the year.

The impact of major gas works on the road outside the Church additionally impacted access to the Church, this resulted in the decision to cancel the arts festival, which reduced income by around £5,000. Overall, the result is that the number of occasional offices were also slow to recover, as were numbers of worshippers.

In November we ran a pledge campaign, this together with a slow recovery of worship numbers mean that the finances towards the end of the year started to recover and this is shown with an uplift in giving of about 20%.

The deficit for the total Church was £74,210.85, however when the surplus from the School House Trust is included this becomes a deficit of £59,467.93.

Investments Policy

The Church maintains a small investment fund.

The primary purpose of this fund is to hold any surplus of funds held that are in excess of the 3 months we hold in the cash account. Funds that are not used in the next 3 months are allocated to this fund, the Church aims to hold no more than 12 months in these funds.

Any funds above this will be designated to long term reserves.

Reserves Policy

It is the policy of the PCC to maintain sufficient unrestricted funds to meet running costs of the Church's ministry, maintenance of the buildings and emergency situations.

The Reserves are sufficient to sustain the church operation under normal circumstances for a minimum of 6 months should all income cease. This is between the cash on hand, and the CCLA investment account.

The School house does not have a specific reserves policy. This is due to its administration being from the main Church, and the fact that it can only remain in surplus, and no loans can be taken against its main asset the School house itself.

Responsibilities of Trustees under charity law

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).


Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signature

This report was approved by the trustees, and is signed on their behalf by:

Name	Andrew Munnings
Signature	
Date	24/04/2026

Independent Examiners Report

I report to the trustees on my examination of the accounts of THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CROOKHAM ('the charity') for the year ended 31/12/2025.

Responsibilities and Basis of Report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 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 2011 Act.

Independent Examiners Qualification

I confirm that I am qualified to undertake the examination because I am a member of the The Association of Chartered Certified Accountants, which is one of the listed bodies.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of the 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.

Independent Examiner's Details

Name: Craig Henderson FCCA

Address: S&W Audit
17 Queens Lane
Newcastle upon Tyne
Tyne and Wear
NE1 1RN

Name

Signature

Craig Henderson

Craig Henderson (Apr 24, 2026 16:26:12 GMT+1)

Date 24/04/2026

Statement of Financial Activities

	Unrestricted	Restricted	Total	Prior Year (as re-stated)
Incoming Resources				
Donations & Legacies	73,946	0	73,946	96,598
Charitable Activities	11,112	0	11,112	21,316
Investments	0	351	351	387
Trading Activities	24,736	18,612	43,348	41,243
Other	114,445	0	114,445	111,672
Total incoming resources	224,239	18,963	243,202	271,216
Resources Used				
Charitable Activities	213,215	4,220	217,435	169,408
Raising Funds	0	0	0	0
Governance Costs	91,132	0	91,132	91,981
Support	0	0	0	0
Other	0	0	0	0
Total resources used	304,347	4,220	308,567	261,389
Net Incoming / Outgoing Resources (before transfers)	-80,107	14,743	-65,364	9,827
Fund Transfers In	1,000	0	1,000	0
Fund Transfers Out	0	1,000	1,000	0
Net Incoming / Outgoing Resources (before gains/losses)	-79,107	13,743	-65,364	9,827
Investment Gains (or Losses)	3,031	0	3,031	3,375
Net Incoming / Outgoing Resources (before Asset Revaluation)	-76,076	13,743	-62,333	13,202
Asset Revaluation	0	0	0	0
Net Movement of Funds	-76,076	13,743	-62,333	13,202
Total Funds Brought Forward	475,851	1,378	477,229	464,027
Total Funds Carried Forward	399,775	15,121	414,895	477,229
Represented By				
General (Unrestricted)	134,440	0	134,440	210,516
School House (Restricted)	0	15,121	15,121	1,378
Jubilee Drive (Unrestricted)	265,335	0	265,335	265,335


Statement of Financial Position

	Unrestricted	Restricted	Total	Prior Year (as re-stated)
Non-Current Assets				
Fixed Assets	250,000	0	250,000	250,000
Total	250,000	0	250,000	250,000
Current Assets				
Cash	80,595	15,121	95,716	157,341
Accounts Receivable	5,924	0	5,924	4,609
Prepayments	120	0	120	1,704
Short-term investments	69,999	0	69,999	66,968
Total	156,638	15,121	171,759	230,622
Current Liabilities				
Accounts Payable	5,663	0	5,663	3,393
Deferred Income	1,200	0	1,200	0
Total	6,863	0	6,863	3,393
Non-Current Liabilities				
Total	0	0	0	0
Net Current Assets	149,775	15,121	164,896	227,229
Total Net Assets (Assets Minus Liabilities)	399,775	15,121	414,896	477,229
Represented By				
General (Unrestricted)	134,440	0	134,440	210,516
School House (Restricted)	0	15,121	15,121	1,378
Jubilee Drive (Designated)	265,335	0	265,335	265,335

Signature

These accounts have been approved by the trustees, and are signed on their behalf by:

Name	Andrew Munnings
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Signature	
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Date	24/04/2026
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Notes - Accounting Policies

Basis of Preparation

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out in the accounting policies below.

Going Concern

The Trustees consider the charity a going concern at the date for approving the accounts. There are no material uncertainties that the charity can continue as a going concern for the next year.

Key Risks & Uncertainties

The charity is exposed to various risks, including operational, financial and reputational risks. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

Fund Accounting

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

Restricted funds represent donations or grants received for a specific object or invited by the PCC for a specific object and can only be expended on the purpose for which they were given. Any balance remaining unused at the end of each year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund. Where there is no separate investment, interest is apportioned to individual funds on an average balance basis.

Designated funds are part of the unrestricted funds set aside by the PCC for a particular purpose. Unrestricted funds are general funds, which can be used for PCC ordinary purposes.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another, nor those that are informal gatherings of Church members.

Incoming Resources

Planned giving, collections, donations and fees are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Rental income from the letting of church premises is recognised

when due. Interest is accrued. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

Resources Expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC. The diocesan parish share is an operational (though not a legal) liability and is accounted for when due. All other expenditure is recognised when a liability is incurred and is accounted for gross.

Governance Costs

We pay for independent payroll services. Additionally we pay for independent Examiner fees.

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Tangible Fixed Assets

Consecrated and beneficed property is excluded from the financial statements in accordance with section 10(2)(a) of the Charities Act 2011.

Movable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property unless consecrated and are not included in these financial statements. All expenditure incurred during the year on consecrated or benefice property and inalienable church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities in the year in which it is incurred.

The PCC includes other buildings and properties at cost, with revaluation taking place when the PCC determines there has been a material change in value. No depreciation is applied to these properties, and any costs related to maintenance or improvements are expensed as incurred.

The property on Gally Hill Road, owned by the School House Trust, is not included, as it is not considered an asset of the PCC.

Other fittings and equipment used within the church premises, including assets acquired under a finance lease, are depreciated on a straight line basis over 5 years. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired.

Pensions

Crookham PCC participates in the Pension Builder Scheme section of CWPF for lay staff. CWPF is administered by the Church of England Pensions Board, which holds the CWPF assets separately from those of the Employer and other participating employers.

CWPF has two sections:

1. the Defined Benefits Scheme
2. the Pension Builder Scheme, which has two subsections;a. a deferred annuity section known as Pension Builder Classic, and,b. a cash balance section known as Pension Builder 2014.

Pension Builder Scheme:Both sections of the Pension Builder Scheme are classed as defined benefit schemes.

Pension Builder Classic provides a pension, accumulated from contributions paid and converted into a deferred annuity during employment based on terms set and reviewed by the Church of England Pensions Board from time to time. Discretionary increases may also be added, depending on investment returns and other factors.

Pension Builder 2014 is a cash balance scheme that provides a lump sum which members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. Discretionary bonuses may be added before retirement, depending on investment returns and other factors. The account, plus any bonuses declared is payable, unreduced, from age 65.

There is no sub-division of assets between employers in each section of the Pension Builder Scheme.

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are the contributions payable (2025: £6,618, 2024: £4,587).

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent valuation was carried out as at 31 December 2022.

For the Pension Builder Classic section, the valuation revealed a surplus of £34.8m on the ongoing assumptions used. At the most recent annual review effective 1 January 2026, the Board chose to grant a discretionary bonus of 10% to both pensions not yet in payment and pensions in payment in respect of service prior to April 1997; and a bonus on pensions in payment in respect of post April 1997 service so that the pension increase was also 10% (where usually it would be calculated based on inflation up to an annual cap of 5% for pensions in payment in respect of service prior to April 2006 and 2.5% for pensions in payment in respect of service post April 2006). This followed improvements in the funding position over 2025. There is no requirement for deficit payments at the current time.

The next valuation is due and will be updated shortly.

For the Pension Builder 2014 section, the valuation revealed a surplus of £8.5m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.

The legal structure of the scheme is such that if another employer fails, Crookham PCC could become responsible for paying a share of the failed employer's pension liabilities.

Operating Leases

There are no current operating leases of material value.

Taxation

There are no known current tax obligations.

Judgements and Key Sources of Estimation

The trustees consider that there are no judgements or key sources of estimation uncertainty involved in the preparation of the financial statements.

Concessionary Loans

There are no current outstanding loans.

Notes - Analysis of Income & Expenditure

Analysis of Income

Current Year

	Unrestricted	Restricted	Total
Incoming Resources			
Donations & Legacies			
Donations without Gift Aid	4,903	0	4,903
Donations with Gift Aid	63,588	0	63,588
Grants	5,455	0	5,455
Charitable Activities			
Event Income	11,112	0	11,112
Investments			
Bank Interest	0	351	351
Trading Activities			
Rental Income	21,957	18,612	40,569
Sales	2,779	0	2,779
Other			
Other Income	114,445	0	114,445
Total incoming resources	224,239	18,963	243,202

Prior Year

	Unrestricted	Restricted	Total
Incoming Resources			
Donations & Legacies			
Donations without Gift Aid	8,746	0	8,746
Donations with Gift Aid	62,875	0	62,875
Grants	24,976	0	24,976
Charitable Activities			
Event Income	21,316	0	21,316
Investments			
Bank Interest	0	387	387
Trading Activities			
Rental Income	39,595	0	39,595
Sales	1,648	0	1,648
Other			
Other Income	110,681	991	111,672
Total incoming resources	269,838	1,378	271,216

Analysis of Expenditure

Current Year

	Unrestricted	Restricted	Total
Resources Used			
Charitable Activities			
Activities	5,428	0	5,428
Admin	3,422	0	3,422
Advertising	0	0	0
Bank Charges	359	113	472
Depreciation	0	0	0
Event Costs	1,948	0	1,948
Gifts Given	2,145	579	2,724
Other Expenditure	21,830	0	21,830
Premises	58,570	3,528	62,098
Staff Costs	119,511	0	119,511
Governance Costs			
Governance Costs	91,132	0	91,132
Total resources used	304,347	4,220	308,567

Prior Year

	Unrestricted	Restricted	Total
Resources Used			
Charitable Activities			
Activities	3,123	0	3,123
Admin	1,780	0	1,780
Advertising	0	0	0
Bank Charges	298	0	298
Depreciation	0	0	0
Event Costs	5,928	0	5,928
Gifts Given	2,893	0	2,893
Other Expenditure	20,702	0	20,702
Premises	25,848	0	25,848
Staff Costs	108,834	0	108,834
Governance Costs			
Governance Costs	91,981	0	91,981
Total resources used	261,389	0	261,389

Notes - Analysis of Net Assets Between Funds

Current Year

	Unrestricted	Restricted	Total
Current Assets	156,638	15,121	171,759
Non-Current Assets	250,000	0	250,000
Current Liabilities	6,863	0	6,863
Non-Current Liabilities	0	0	0
Total Net Assets (Assets Minus Liabilities)	399,775	15,121	414,895

Prior Year (as re-stated)

	Unrestricted	Restricted	Total
Current Assets	162,276	1,378	163,654
Non-Current Assets	316,968	0	316,968
Current Liabilities	3,393	0	3,393
Non-Current Liabilities	0	0	0
Total Net Assets (Assets Minus Liabilities)	475,851	1,378	477,229

Notes - Other

Volunteers

The charity benefits greatly from the voluntary contributions of time and money. Please refer to the trustees' report for further detail about volunteer contributions in the organisation.

Independent Examination Fees

£1,850 plus VAT

Staff Costs

During the year the PCC employed organists, cleaners, a parish administrator, an assistant and Pre-School staff, none of whom earned more than £60,000 p.a. (2024: Nil). Together these employees equate to 5 full time employees (2024: 5).

Staff costs for the year ended 31 December 2025 were as follows:

Description	Amount
Wages and salaries	105,528
Social security costs	5,208
Pensions	6,618
Total	117,354

Other income

Description	Amount
Events and fundraising	1,988
Pre-School Fees	9,434
Pre-School Government Support Grants	103,053
Total	114,445

Key Management Personnel

The Key Personnel of the Church are the incumbent, the Wardens, the treasurer. In addition Tracy Jarvis is the Head of the preschool has management responsibility for the staff of the preschool. Tracy Reports to the Treasurer on a day to day basis head of the Preschool Committee made up of a Warden, Treasurer and the head and deputy head of the Preschool.

Trustee Remuneration

No trustee receives any form of Remuneration from the Charity.

Trustee Expenses

A limited number of Trustees have received expense payments. There are no additional payments to trustees.

Trustee Donations

There were no trustee donations received in the year.

Tangible Fixed Assets

	Freehold Property	Total
Cost		
Prior to 1st January 2025	250,000	250,000
Additions in financial year	0	0
Total as at 31st December 2025	250,000	250,000
Depreciation		
Prior to 1st January 2025	0	0
Additions in financial year	0	0
Total as at 31st December 2025	0	0
Net Book Value		
As at 31st December 2025	250,000	250,000
As at 31st December 2024	250,000	250,000

Investments

	Unrestricted	Restricted	Total	Prior Year
Market Value Brought Forward	66,968	0	66,968	63,593
Additions	3,031	0	3,031	3,375
Disposals	0	0	0	0
Gains (losses)	3,031	0	3,031	3,375
Market Value Carried Forward	69,999	0	69,999	66,968

Debtors

Accounts Receivable

Description	Amount
Gift Aid	3,898
Trade Debtors	2,026
Total	5,924

Prepayments

Description	Amount
Prepayments	120
Total	120

Creditors

Accounts Payable

Description	Amount
Accruals	5,663
Total	5,663

Deferred Income

Description	Amount
Deferred Income	1,200
Total	1,200

Analysis of Charitable Funds

Current Year

Fund Name	Opening Balance	Income	Expenditure	Fund Transfers	Investment Gains (or Losses)	Asset Revaluation	Closing Balance
Unrestricted							
General (Unrestricted)	210,516	224,239	304,347	1,000	3,031	0	134,440
Jubilee Drive (Designated)	265,335	0	0	0	0	0	265,335
Total	475,851	224,239	304,347	1,000	3,031	0	399,775
Unrestricted Total	475,851	224,239	304,347	1,000	3,031	0	399,775
Restricted							
School House (Restricted)	1,378	18,963	4,220	-1,000	0	0	15,121
Total	1,378	18,963	4,220	-1,000	0	0	15,121
Restricted Total	1,378	18,963	4,220	-1,000	0	0	15,121
TOTAL	477,229	243,202	308,567	0	3,031	0	414,895

Prior Year

Fund Name	Opening Balance	Income	Expenditure	Fund Transfers	Investment Gains (or Losses)	Asset Revaluation	Closing Balance
Unrestricted							
General (Unrestricted)	198,692	269,838	261,389	0	3,375	0	210,516
Jubilee Drive (Designated)	265,335	0	0	0	0	0	265,335
Total	464,027	269,838	261,389	0	3,375	0	475,851
Unrestricted Total	464,027	269,838	261,389	0	3,375	0	475,851
Restricted							
School House (Restricted)	0	1,378	0	0	0	0	1,378
Total	0	1,378	0	0	0	0	1,378
Restricted Total	0	1,378	0	0	0	0	1,378
TOTAL	464,027	271,216	261,389	0	3,375	0	477,229

Fund Transfers

Description	From	To	Amount
Grant for JAM (Sunday School)	School House	General	1,000

Fund Descriptions

Name	Description
General	General Cash for the Church
School House	School House Trust
Jubilee Drive	Jubilee Drive Investment

Transactions to Related Parties

Payments to PCC members and persons related to PCC members: The expenses paid to various members of the PCC may have included an immaterial proportion relating to their specific function as a member of the PCC. No payments were made in 2025 to persons closely connected to members of the PCC (2024: Nil).

Prior Period Adjustment

In the prior year, the CCLA Investment Savings account was recognised in Restricted funds. This has been corrected in the current year to be included in Unrestricted funds. £87,343 relating to the CCLA Investment Savings account has been moved to Unrestricted funds and the resulting re-stated fund balances for 2024 are now as follows: Unrestricted: £210,516 (previously £123,173) and Restricted: £1,378 (previously £88,721).

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.