



Annual Report

of the

Joint Council

of

**Lincoln, St Peter in Eastgate
&
Lincoln, St Peter in Carlton**

For the year ended 31 December 2025

Reference Information

The Parochial Church Council of the Ecclesiastical Parish of St Peter in Eastgate with St Margaret in the Close is a charity registered with the Charity Commission for England and Wales. Charity registration number: 1132605. The parish is part of the Diocese of Lincoln.

Since 1 November 2021 a scheme has been in effect, formally connecting the parishes of St Peter in Eastgate with St Margaret in the Close and St Peter in Carlton by the establishment of a Joint Council (JC) under the powers conferred by Rules M37-42 of the Church Representation Rules.

The official correspondence address is St Peter's Church, Eastgate, Lincoln, LN2 4AA.
admin@stpeterineastgate.org.uk, 01522 546 226

JC Membership

For the period 1 January 2025 until the date of approval of this report, the following people served as members of the JC:

Ex-officio members

Vicar & Chair

Rev. Robbie Strachan

Readers

Chris Higham

Pauline Wiggett

Churchwardens

Mike Bull (Eastgate)

Kevin Mann (Eastgate, until April 2025)

Jim Woods (Eastgate, from April 2025)

Geoff Stratford (Carlton)

Elected members

Elected Diocesan Synod Representatives

Peter Glenn (until August 2025)

Sarah Freegard-Foster (from April 2025)

Elected Deanery Synod Representatives

Pauline Wiggett

Geoff Stratford

Jason Hippisley

Sarah Freegard-Foster (from April 2025)

Parish Representatives (Eastgate)

Jayne Besley

John Dagnan

Denise Eardley

Peter Glenn (until August 2025)

Jason Hippisley

Alison Quarton (from April 2025)

Paul Tesha

Cate Waby

Sarah Ward (from April 2025)

Graham Wiggett (JC Treasurer)

Roy Woodford

Parish Representatives (Carlton)

[Vacant]

Co-opted members
JC Secretary

Peter Harrison (from 13 May 2025)
Lesley Mann (until April 2025)
Sarah Freegard-Foster (from April 2025)

Other Church Officers

The following served in other capacities and offices in the church:

Parish Safeguarding Officer	Chris Wilson
Giving Secretary	Hugo Cobham
Electoral Roll Officers	Roy Woodford (Eastgate) Geoff Stratford (Carlton)
Health & Safety Officer	Kevin Mann (until April 2025)
Permission to Officiate	Rev. Peter Faulkner Rev. Pam Rose
Authorised Lay Ministers	Jayne Besley Lorna Cushnie Sarah Rose Geoff Stratford Sandie Stratford
Volunteer Parish Administrator	Marianne McCall (until August 2025)
Verger	Denise Eardley Peter Harrison (from September 2025)
Cleaner	Kerry Kearton

The following were employed by the JC:

Part-time Administrator	Samantha Jordan (from September 2025)
Organist	Geoff Anderson

Structure, Management and Governance

St Peter in Eastgate and St Peter in Carlton JC is a body corporate which operated under the Parochial Church Councils (Powers) Measure 1956 and the Church Representation Rules. The full JC met six times during the year. The JC also has a number of subcommittees and Working Groups, dealing with a particular aspect of church life:

- Standing Committee
- Finance Committee
- Fabric Committee
- Mission Partnerships Committee
- Energy Working Group
- Carlton Working Group
- Climate & Ecological Emergency Working Group
- Safeguarding Team

Administrative Information

The Lincoln Diocesan Board of Finance acted as Custodian Trustee for the inalienable property of the church (that is the church building).

Bankers: HSBC, 221 High Street, Lincoln (until 02 April 2025). The Co-operative Bank, PO Box 250, Skelmersdale, WN8 6WT (from 24 Dec 2024).

Independent Examiner: Stephen Quint, 23 Cathedral View, Cabourne Ave., Lincoln LN2 2GF.

Electoral Roll

All church members were encouraged to register on the Electoral Roll of St Peter in Eastgate or St Peter in Carlton. The Eastgate Electoral Roll comprised 109 names (32 resident, 77 non-resident). The Carlton Electoral Roll comprised 16 names (12 resident, 4 non-resident), as reported to the Joint Council on 12 May 2025.

Objectives and Activities

The general functions of the Joint Council (JC) of St Peter in Eastgate & Carlton are stated with section 2 of the Parochial Church Council (Powers) Measure 1956, namely the responsibility of cooperating with the incumbent in promoting, in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social, and ecumenical.

In 2025 we provided the following public benefits

- Regular public worship at 10.30am on Sunday and 11.00am on Wednesday. Other services associated with major festivals were conducted. Sunday services were broadcast live on YouTube for those unable to attend in person.
- Weddings (5), Funerals incl. cremations (5), Baptisms, incl. Thanksgivings (3).
- Christian education through Children's Worship, Youth Groups, and courses for those exploring Christianity.
- Collective worship, lessons and services for St Peter in Eastgate CE Infant Academy (weekly), Burton Hathow Prep School, Westgate Academy, Carlton Academy.
- Three church members and vicar acted as foundation governors at St Peter in Eastgate (Controlled) Infant School until August 2025, and 'academy champions' at St Peter in Eastgate CE Infant Academy from September 2025.
- Community activities, incl. Family Hour toddler group, monthly Afternoon Tea, Warm Space Initiative, Holiday Club.
- Pastoral Work, Rooted Groups, Student & Young Adult Ministry, visiting the sick and bereaved.

Average Attendance

Usual Sunday attendance at St Peter in Eastgate during 2025 was 114 (of whom 20% aged < 16), and the worshipping community comprised 156 (of whom 26% aged < 18). The Carlton gathering continued to meet monthly in a home for prayer, with an average attendance of 8-10.

Volunteers

The JC of St Peter in Eastgate & Carlton would like to express their thanks to over 86 volunteers, who serve the mission and ministry of the church in a number of different

ways: from leading children's worship, to washing up, to welcoming, to behind-the-scenes admin, and much more besides. We're thankful for those who have stepped up to serve in 2025. In January 2025 we held a Volunteers Morning, a chance to say thanks, and to train and encourage those who serve. Around 45 people attended, and we hope this can become a regular event. "I thank my God every time I remember you. In all my prayers for all of you, I always pray with joy because of your partnership in the gospel from the first day until now, being confident of this, that he who began a good work in you will carry it on to completion until the day of Christ Jesus." Phil. 1:3-6

Reports

Vicar's Report (Rev. Robbie Strachan)

2025 has been a year of embedding vision and building momentum for the future. The JC and church family have continued to prayerfully shape and implement our vision and 2030 strategy: "Loving Jesus, Sharing Jesus". In November we preached on these two values, exploring how they might undergird everything we do together as a church.

We have also begun to see encouraging progress in our five key prayer priorities for 2030. We have taken deliberate steps to *Grow Deeper*, including expansion of Rooted Groups, and sermon series through Philippians, Exodus, Ruth and Mark's gospel. 2025 saw the establishment of an Agapé group for adults with additional needs, and a new evangelistic course, 321 – which ran in the local pub. It has been encouraging to see us *Grow Younger*, with expanded ministry among children, young people, and families, including new groups and initiatives. Many of these families are new to church, and are beginning to grow as disciples. Whilst work remains on exploring how best we can *Serve the City*, there has also been significant progress toward *Re-Establishing the Carlton Plant*, including the necessary work in preparation for the successful recruitment of an Associate Vicar for the Carlton. Alongside this, strengthening our structures to *Support Gospel Ministry* through administration and infrastructure has been an important focus this year. We are delighted that Samantha Jordan joined us in September as our part-time Administrator and has already made a significant and much-appreciated contribution to the smooth running of church life. We also express our sincere thanks to Marianne McCall, who faithfully served as volunteer administrator up to that point, providing invaluable support during a key period of transition. As we look ahead, we remain prayerful and hopeful that the Lord will continue to grow his church, deepening our love for Jesus and widening our witness as we share him with others.

Children (Evie Strachan)

Lesley Mann oversaw the Children's work up to Easter 2025 and we give her great thanks for her leadership and service. Over the past year our Sunday morning children's work has continued to teach the Bible and introduce our young people to Jesus in age-appropriate and fun-filled ways. The resources from Mustard Seeds and Faith in Kids have been so helpful for a larger group of individuals being drawn into the planning of our Sunday sessions. In September we added an 11-14s group on Sundays and we're thankful to God for providing volunteers for this small but regular group of young teens. We also re-started a holiday club in October half-term which saw an excited group of around thirty primary aged children becoming spy-agents whilst getting the opportunity to learn about Jesus from Mark's gospel. As we look ahead, we are praying on for the

recruitment of volunteers for our 3 teams who could always do with a few more hands on deck!

St Peter's Youth (Rev. Robbie Strachan)

This year at SPY our focus has been twofold – to grow a team of volunteers, and to offer a group for 16-18s, SPY+. Both of these have had moderate success, and we are grateful for those who have committed to volunteering on Sunday evenings. SPY and SPY+ run on alternative Sundays, and have been well attended - 15-20 for SPY, and 2-4 for SPY+. Sessions include fun and games (including a Chip Chase, Photo Challenges, and Hide and Seek in a dark church) food and drink, and opportunities to explore faith. We had a number of successful social outings to Bowling and a Water Park. Our annual Turkey Dinner in December 2025 was well attended, and having been quite boy-heavy, we were encouraged to welcome some new female teenagers. Our prayer is that the ministry continues to grow.

Students & Young Adults (Rev. Robbie Strachan)

Our Student & Young Adult group continues to thrive. We are in contact with nearly 30 young people, and over 2025 we have split into three smaller groups for prayer, fellowship and Bible Study. These include students, recent school leavers, graduates and workers. We have benefitted from the Bible Society's Romans Course, and a Bible Overview course by Vaughan Roberts, as well as self-led Bible Studies and social gatherings. We continue to meet in The Vicarage, but may soon outgrow this venue. In the summer we said goodbye to three young adults who left for Ministry Experience placements and internships at churches in Newcastle, York, and Cambridge. We pray on that the Lord would raise up a younger generation of gospel workers for the harvest field, and that in time we might be able to offer something similar to train and develop leaders and help people explore Christian Ministry. We are thankful for those in the Students & Young Adults Group who have stepped up to serve in other areas of the church, including Tech/AV and Children/Youth.

Pastoral Care (Pauline Wiggett)

We started 2025 with eight rooted groups and ended the year with eleven groups meeting regularly. As previously, the majority of our care for one another happens in that context. Our two ALM pastoral visitors have continued to be available especially for older folk who cannot get to church. John Dagnan has managed the prayer ministry team which makes two people available after each Sunday morning service to pray for anyone who would like that ministry even though the team is quite depleted. There has been little progress this year in building a team for more joined up thinking about pastoral care at St. Peter's, but things are looking hopeful for 2026.

Women's Ministry (Catherine Ross)

During the year we have had 2 craft evenings partially in an effort to maintain contact with the adults who attended Family Hour and whose children have moved on to school as well as women who are unable to attend daytime events and form friendships because they work full time. As a result these events are held on a Friday night at 7.30pm. It was also an attempt to again address loneliness and the difficulty of making social contacts. It is open to all women churched and unchurched. The 2 events took

place just before Easter and Christmas. Each event had a 15 minute talk or interview to reflect the time of year in the Christian calendar. The crafts are quite simple, all materials are provided and are really a vehicle for people to engage with those they do not know well. The attendance was around 30 people at each event.

Denise Eardley also leads a monthly Ladies' Walk.

Carlton (Sandie Stratford)

On the Carlton Centre we held the Christmas Lights Switch-on and Carols, attracting over 100. We had support from the Co-Op, Go Dance, & Carlton Academy singers; Ermine Music led communal singing. Robbie's enthusiastic leading and brief talk were well received. Our face to face Rooted group became two, one led by Rev Peter Faulkner, the other by Geoff and Sandie Stratford. Some Carlton people continue in a zoom group on Mondays. We held a sunrise service on the Carlton on Easter Sunday, and shared chocolate eggs with the community. 'Yarns' meets on termtime Mondays 1.30pm at Dunelm cafe; we have a regular gathering of 5 or 6. We are pleased with growing friendships and rich discussions. Our monthly (3rd Sunday morning) gathering is a rich and blessed time. The Holy Spirit always leads and surprises. Between 6 and 10 attend. Rev. Peter Faulkner leads a monthly service for residents at Olsen Court, which is much appreciated. We await God's plans for our next stage with excitement!

Family Hour (Catherine Ross)

Family Hour is a group run for 1-5 year old children and their accompanying adults. The purpose is dual. Firstly, to provide a safe and interesting environment for early years children to visit where they can learn to socialise with children and adults outside the family unit, in preparation for Nursery or school, as well as an introduction to church should that be something their families wish to pursue. It also provides a place for their accompanying adults to share and unload to another adult to be nurtured and listened to, to maybe simply just talk to another adult. Child rearing is lonely and unrelenting. We aim to provide a break. It runs on Tuesday mornings 10-11.30 am during term time. There are approximately 30 families registered with on average around 15 families a week although this varies from week to week. The format for the session includes a craft or activity, story time which now includes a toddler appropriate Bible story, song time with instruments and a drink and biscuits/fruit for the children. Adults are offered drinks throughout the session. Adults include mothers, fathers, grandparents and occasional childminders. There is a team of 8 regular volunteers. We aim to have different sessions at the end of term eg Christmas party, Easter egg hunt, Summer waterplay and maybe parachutes. Within the term, the crafts will follow the seasons and event days eg Remembrance, 5th November, Shrove Tuesday, Mother's Day, Father's Day, Valentines Day etc Christmas and Easter.

Afternoon Tea (Jane Lund)

We are so thankful to God for His provision over the past year - for all the gifts of food, help and for bringing people along to enjoy the occasion. There has been a good range of ages from the St Peter's church family, together with neighbours, family and friends. Those who come are happy to mix and enjoy the opportunity to get to know each other,

giving a lovely atmosphere of friendship and support. While the average numbers (27) have remained the same as last year, we are sadly losing those who have given up driving and can no longer get to the teas. We are very grateful to those who are able to transport others, but are in need of more help with this. We are blessed with a wonderful team and are so grateful for the food they prepare, the welcome they give and their caring service.

Fabric Report

Quinquennial Inspection Report Repairs (Final Phase)

- *Re-roofing:* The final phase focused on re-roofing the kitchen, toilets, and porch. The DAC approval process was hindered by issues regarding "appropriate materials," and resulted in a delayed project start that ran into inclement weather conditions. Consequently, at the end of the year, some work remained unfinished, awaiting better weather.
- *North Boundary Wall:* Many churches like St Peter's lack title deeds and it was during the approval process for the re-roofing that the boundary wall "ownership", previously thought to belong to our neighbours, was identified. As the determination was ownership by St Peter's, it led to unplanned, self-funded repairs to that wall.

Maintenance and Improvements

- *Lighting:* Electrical repairs continued, with LED lighting installed as part of the replacement of old tubular lights in the kitchen and vestry (office).
- *Grounds:* The lime trees were pollarded, shrubs pruned to improve the view of the church, wild bulbs planted in the borders, and the ivy growth is gradually being brought under control to avoid damage to church and boundary walls.
- *Access:* Blacksmith repairs were made to the entrance gates.
- *Safety:* Child barriers to the kitchen and welcome desk areas were introduced.

Future Challenges and Financial Outlook

- *Heating and Roof:* Preliminary enquiries were made into replacing the heating system, aiming to become gas-free by 2030. This must be balanced with the architect's recommendation to re-roof the nave by 2030.
- *Financial Pressures:* The Joint Council face significant financial challenges over the next 5-year cycle, compounded by the closure of the Listed Places of Worship VAT repayment scheme (scheduled to end 31st March 2026, or earlier if funds expire).
- *Funding Shifts:* The replacement "Places of Worship Renewal Fund" is limited and capped, making future financing difficult. However, as a church, we are thankful for the very generous gifts of our congregation that continue to assist with these challenging projects.

Many thanks are due to Rick Lund, who has served the church tirelessly over many years, and is stepping back from his responsibilities on the Fabric Team.

Finance (Graham Wiggett)

During 2025, the Finance Sub Committee met six times, assisting the Treasurer, and making recommendations to the JC. 2025 Regular giving to the General Fund was slightly under budget but, thanks to some very generous one-off gifts, overall Voluntary giving was over budget by almost £12,000. Other income was very slightly under budget. 2025 General Fund expenditure was pretty much as anticipated so, once transfers to other Funds (Mission Partnerships, Quinquennial 2026 and Vicar's

Discretionary) are taken into consideration, the net effect was a very small (less than £1,000) draw on the church's reserves.

While the generosity of St Peters volunteers will be celebrated elsewhere in this Annual Report, it falls to me, as Treasurer, to offer a huge thank you to all who have contributed financially to the mission and ministry of St Peters throughout 2025 – we wouldn't be where we are now without your help. Churches are not immune to the ravages of inflation with costs rising year on year. If you are able to do so, please may I encourage you to consider adding an inflationary increase to your gifts to help us meet our 2026 costs. Thank you.

Climate & Ecological Emergency (Geoff Stratford)

We've transferred to an ethical bank (Co-op) from HSBC; we get our gas & electricity from 100% renewable supplier (Ecotricity); we have a compost; we've (Rick has) planted more wild flowers in the garden; some of us have engaged with our MP about environment issues; Geoff (as Deanery Environment Champion) presented to Deanery Synod about urgency of net zero target; we're trying to work towards Eco Church bronze.

Safeguarding (Chris Wilson)

The clergy and Joint Council (JC) of St Peter in Eastgate and in Carlton Churches continue to meet the requirement to have due regard to guidance issued by the House of Bishops on matters relating to the safeguarding of children and vulnerable adults.

Safeguarding remains a standing item at every meeting of the JC. All safeguarding policies were updated and approved in February 2025 at the JC meeting. They are all in line with the House of Bishops' Safeguarding Policy and Practice Guidance and meet statutory requirements whilst remaining relevant to our particular context. The next reviews will be in March 2026.

The JC has approved the Safeguarding Action Plan for St Peter's. These plans are being worked through to ensure that we are compliant with statutory requirements and also to ensure best practice is in place. As actions are achieved, the action plans are updated and redistributed accordingly.

All new volunteers and staff working with children/vulnerable adults have been safely recruited, including enhanced DBS checks and references. Currently, 24 (100%) volunteers requiring a Disclosure and Barring Service (DBS) check, have a valid, enhanced DBS certificate.

At any one time, 70 volunteers are required to undertake mandatory safeguarding training, and I am pleased to say we have around 94% compliance. This work continues to be ongoing. Anyone with training due to expire is contacted and reminded. All Groups and Activities have comprehensive risk assessments in place.

A small number of low-level concerns and queries were raised. These have been supported and managed internally. One formal referral has been made this year to the Diocesan Safeguarding Advisor.

As always may I remind all those reading this report that safeguarding is the responsibility of everyone. That said, I am always happy to offer help or advice on safeguarding matters, should you require it. Thank you for your help in keeping St Peter's safe.

The Parochial Church Council (PCC) of the Ecclesiastical Parish of Saint Peter in Eastgate with Saint Margaret in the Close

Independent Examiner's Report to the PCC for the Year Ended 31 December 2025

I report on the accounts for the year ended 31 December 2025 as set out on the following pages.

Respective responsibilities of the PCC and the Independent Examiner

The PCC consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011
- follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the Charities Act 2011, and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

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 with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the PCC concerning such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an opinion on the accounts.

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, or
 - to prepare accounts which accord with these accounting records 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.

Name: Stephen Quint

Date: 11 April 2026

Signature:



Address: 23 Cathedral View Court, Cabourne Avenue, Lincoln, LN2 2GF.

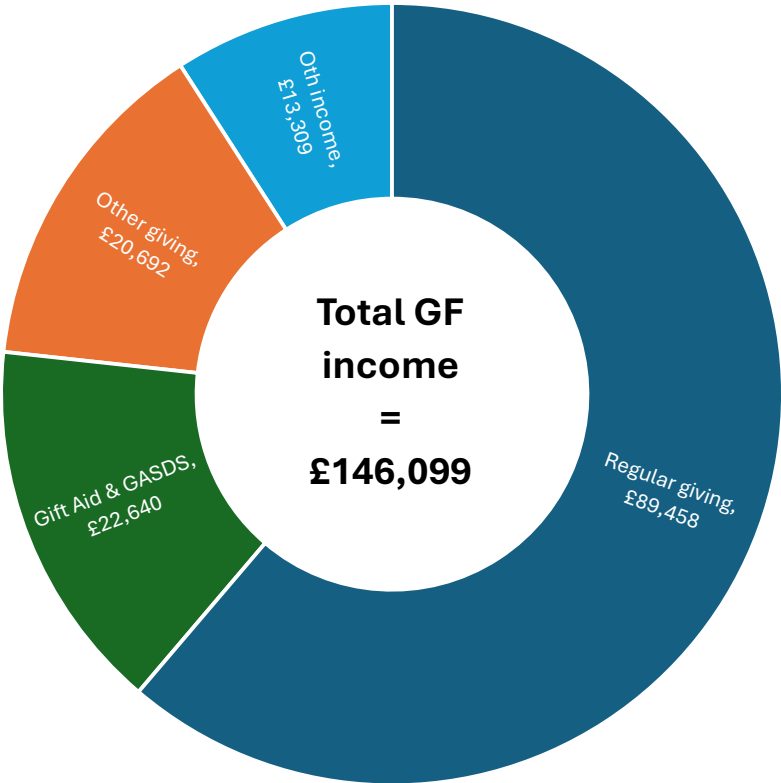
Relevant professional qualification or body: Chartered Institute of Public Finance & Accountancy

Statement of Financial Activities (SOFA)
For the period from 01 January 2025 to 31 December 2025

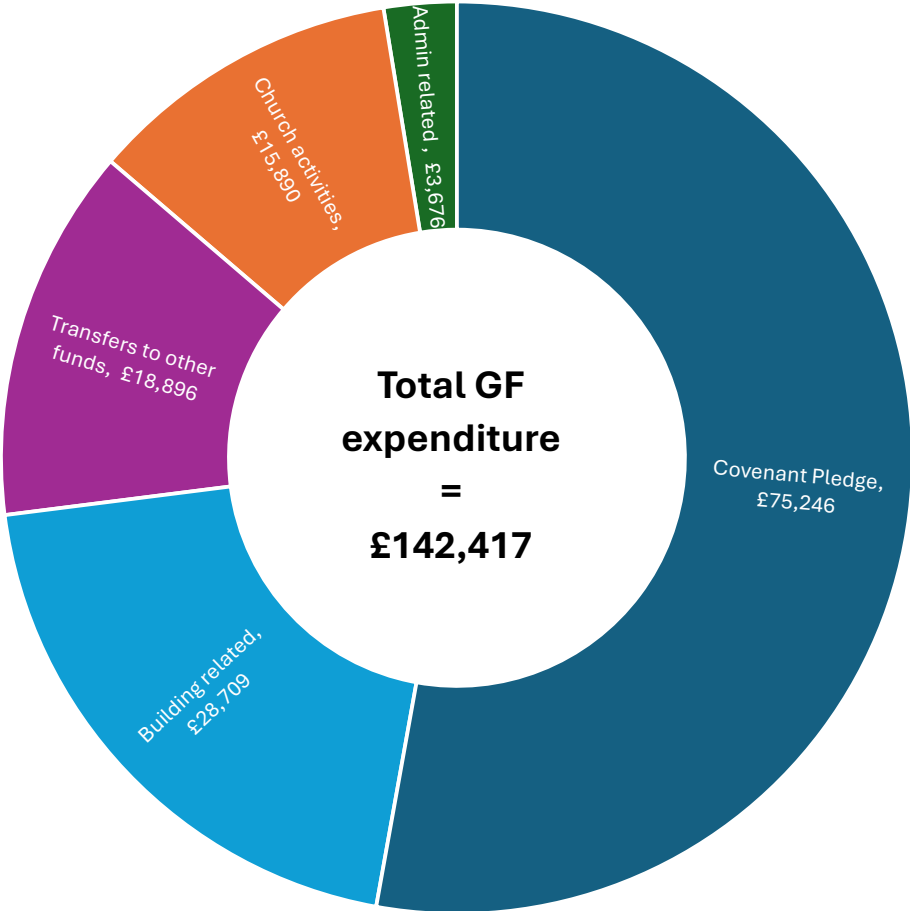
Notes	Unrestricted funds	Designated funds	Restricted funds	Totals 2025	2024	
Income and endowments from:						
	Donations and legacies	133,020	4,574	625	138,219	256,924
	Income from charitable activities	2,226			2,226	2,404
	Other trading activities	2,058			2,058	987
	Investments	4,772	2,271	37,450	44,494	50,331
	Other income	-240			-240	743
1	Total income	141,836	6,845	38,075	186,756	311,389
Expenditure on:						
	Raising funds	118			118	84
	Expenditure on charitable activities	122,278	49,661	34,148	206,087	169,805
	Other expenditure	1,124			1,124	446
2	Total expenditure	123,521	49,661	34,148	207,329	170,335
	Net income / (expenditure) resources before transfer	18,315	-42,816	3,927	-20,573	141,054
Transfers:						
3	Gross transfers between funds - in		29,510	29,954	59,465	83,839
	Gross transfers between funds - out	-18,896	-40,444	-125	-59,465	-83,839
4	Other recognised gains / losses					
	Gains/losses on investment assets	4,263			4,263	530
	Net movement in funds	3,683	-53,749	33,757	-16,310	141,583
Reconciliation of funds						
	Total funds brought forward	170,917	129,520	930,796	1,231,233	1,089,650
	Total funds carried forward	174,600	75,771	964,553	1,214,923	1,231,233
14	Represented by					
	Unrestricted					
	General fund	174,600			174,600	170,917
	Designated					
	Boiler replacement		3,000		3,000	3,000
	Legacy - RB		54,530		54,530	52,259
	Mission Partnerships		1,775		1,775	13,079
	Organ and works		4,537		4,537	26,792
	Quinquennial 2021		1,660		1,660	33,900
	Quinquennial 2026		10,000		10,000	
	Vicar's discretionary		270		270	490
	Restricted					
	Eastgate Infant School			3,000	3,000	
	Fabric			62,500	62,500	62,500
	Legacy - Carlton			899,053	899,053	861,923
	Organ and works					123
	Quinquennial 2021					6,250
		174,600	75,771	964,553	1,214,923	1,231,233

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

2025 General Fund Income



2025 General Fund Expenditure



Balance Sheet detailed

Notes		As at 31/12/2025	As at 31/12/2024
Fixed assets	3201: BlackRock Bond Fund	7,918	7,799
	3202: BlackRock Equity Fund	36,909	32,765
	Total Fixed assets	44,827	40,564
Current assets	3102: HSBC Deposit (xxxx2849)		31,523
	3103: HSBC Deposit (xxxx8900)		46,694
	3104: HSBC Deposit (xxxx5162)		63,472
	3105: CCLA CB CofE dep. acct.	953,859	914,138
	3106: CCLA CO Charities dep. acct.	37,064	35,569
	3107: Co-op Current (xxxx8054)	7,823	28,094
	3108: Co-op Deposit (XXXX6359)	168,720	
	3141: Cash in hand	1,318	51,702
	3151: Cash floats	32	
	5 Z05: Accounts Receivable	382	319
	6 Z051: Gift Aid & GASDS Receivable	2,075	13,170
	Z053: Accounts Receivable (LDTBF)		
	7 Z054: Gifts Receivable	303	32
8	Z055: Prepayments & Income Accruals	3,116	7,246
	Total Current assets	1,174,692	1,191,959
Liabilities	9 6699: Agency collections	2,515	
	10 Z04: Accounts Payable	1,455	1,289
	Z041: Accruals		
	Z042: Refundable deposit		
	Z043: Grants returnable		
	11 Z045: PAYE & NI Payable	486	
	12 Z046: Pension Payable	39	
	13 Z047: Deferred Income	100	
	Total Liabilities	4,596	1,289
	Net Asset surplus (deficit)	1,214,923	1,231,233
Reserves	Excess/(deficit) to date	-20,573	972,151
	Z01: Starting balances	1,231,233	258,553
	Z02: Other gains/(losses)	4,263	530
	Total Reserves	1,214,923	1,231,233
Represented by Funds			
	General (Unrestricted)	174,600	170,917
	Designated	75,771	129,520
	Restricted	964,553	930,796
	Total	1,214,923	1,231,233

Approved by Joint Council on 13 April 2026 and
signed on its behalf by Revd. Robbie Strachan (Chair)



Accounting Policies for the Year Ended 31 December 2025

Basis of preparation

The Joint Council (JC) is a public benefit entity within the meaning of the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP (FRS 102)). The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of Joint Councils (JCs), and with the Regulations' 'true and fair view' provisions.

Incoming Resources

Recognition of incoming resources	These are included in the Statement of Financial Activities (SOFA) when: <ol style="list-style-type: none"> 1. The JC becomes legally entitled to the benefit of use of the resources; 2. and inflow of economic benefit is probable; 3. and the monetary value can be measured with sufficient reliability.
Fundraising income	Funds raised from events and trading activities (e.g. a fete, a garden party or sale of books and magazines) are reported gross in the SOFA – i.e. before the deduction of any costs from the gross proceeds.
Grants and donations	Grants and donations are included in the SOFA when any preconditions preventing their use by the JC have been met. For collections and planned giving this is when the funds are received.
Gift Aid Tax claims etc. on cash donations	Gift Aid (GA) and Gift Aid Small Donations Scheme (GASDS) are included in the SOFA at the same time as the cash donations to which they relate.
Gifts in kind	<p>Gifts in kind are accounted for at a reasonable estimate of their fair value at the time of gift, if feasible, or else at the amount actually realised from their disposal.</p> <p>Gifts in kind for sale to fund the JC are included in the accounts at their estimated fair value at the date of gift, if feasible, or else recognised when sold by the charity.</p> <p>Gifts in kind for the JC's own use are included in the SOFA as incoming resources at their fair value when receivable, and expensed as and when consumed in use. Gifts of fixed assets, if material, are included in the balance sheet at their fair value and expensed over the asset's useful economic life..</p>
Donated services and facilities	These are included in income (and at the same time in resources expended) at the estimated fair value to the JC of the service or facility received.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the Trustees' Annual Report.

Rental income	Rental income from the letting of the church is recognised when the rental is due.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.
Regular giving	This is all freely offered gifts and donations, however given, that are given regularly, whether weekly, monthly or annually.
Voluntary giving	All freely offered gifts and donations, regular or not (including the associated Gift Aid and Gift Aid Small Donations Scheme income from HMRC).

Expenditure and Liabilities

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation and settlement is probable and quantifiable.
Governance costs	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and costs of any legal advice to trustees on governance or constitutional matters.
Grants payable without performance conditions	These are recognised in the accounts when a commitment has been made externally and there are no preconditions still to be met for entitlement to the grant that remain within the control of the JC.
Support costs (if allocated across more than one heading)	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Assets

Tangible fixed assets for use by charity	These are not capitalised and depreciated in the accounts but written off completely in the year of acquisition. While the assets may have an ongoing value to the JC they are likely to have little realisable or economic value to the JC in future periods. This policy has been adopted to better reflect the actual usage of funds each year and the amount of liquid funds available to the JC at the end of each accounting period.
Investments	Investments quoted on a recognised stock exchange or whose value derives from them are valued at market value at the year end. Other investment assets are included in the accounts at the trustees' best estimate of market value.
Trading stocks	These are valued at the lower of cost (or gift value) or year end fair value.
Short-term deposits	Include cash held on deposit either with CCLA Church of England Funds or at the bank.

Funds

Unrestricted funds	These represent the remaining income funds of the JC that are available for spending on the general purposes of the JC, including amounts designated by the JC for fixed assets for its own use or for spending on a future project and that are therefore not included in its 'free reserves' as detailed below.
Designated funds	These are <i>unrestricted funds</i> that have been 'set aside', by the JC, for specific purposes, but which may be 'un-designated' by a subsequent decision of the JC.
Restricted funds	These are income funds that must be spent on restricted purposes and details of the funds held and restrictions provided are shown in the notes to the accounts.
Endowment funds	These are restricted funds that must be retained as trust capital either permanently or subject to a discretionary power to spend capital as income, and where the use of any income or other benefit derived from the capital may be restricted or unrestricted. Full details of all their restrictions are shown in the notes to the accounts.

Other

Reserves	The JC has adopted a reserves policy to maintain a minimum balance of free reserves equating to three months of expenditure.
VAT	The JC is not registered for VAT.

Notes to the Financial Statements
Selected period: 01 January 2025 to 31 December 2025

	Unrestricted	Designated	Restricted	Endow.	Totals 2025	2024
Note 1 - Total Income						
<i>Donations and legacies</i>						
Regular giving	89,458				89,458	88,956
Collections at services	6,680				6,680	4,759
SumUp - contactless	2,236				2,236	1,372
All other voluntary receipts	11,776		500		12,276	108,077
Gift Aid and GASDS	22,640		125		22,765	35,864
Legacies received	100				100	
Grants received	130	4,574			4,704	17,896
<i>Donations and legacies Totals</i>	133,020	4,574	625		138,219	256,924
<i>Income from charitable activities</i>						
Fees (funerals & marriages)	1,961				1,961	2,089
Heating income	265				265	315
<i>Income from charitable activities Totals</i>	2,226				2,226	2,404
<i>Other trading activities</i>						
Trading activities	2,058				2,058	987
<i>Other trading activities Totals</i>	2,058				2,058	987
<i>Investments</i>						
Dividends, interest, etc.	4,772	2,271	37,450		44,494	50,331
<i>Investments Totals</i>	4,772	2,271	37,450		44,494	50,331
<i>Other income</i>						
Fundraising activities - gross						503
Misc. income	-240				-240	240
<i>Other income Totals</i>	-240				-240	743
Income Grand totals	141,836	6,845	38,075		186,756	311,389

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

Notes to the Financial Statements
Selected period: 01 January 2025 to 31 December 2025

	Unrestricted	Designated	Restricted	Endow.	Totals 2025	2024
Note 2 - Total expenditure						
Raising funds						
Costs of fundraising	118				118	84
Raising funds Totals	118				118	84
Expenditure on charitable activities						
Mission giving (FUND)		16,800			16,800	26,854
Vicar's discretionary (FUND)		620			620	431
Covenant Pledge	75,246				75,246	71,663
Salaries and payroll expsenses	6,358				6,358	1,948
Clergy expenses	469				469	43
Mission & evangelism expenses	559				559	1,079
Insurance	2,479				2,479	2,773
Copyright (CCLI & RSCM)	869				869	845
Building repairs & maintenance	10,461				10,461	4,258
Equipment repairs & maintenance	5,662				5,662	875
Grounds maintenance	2,817				2,817	183
Cleaning	450				450	1,671
Organ repairs & maintenance			27,578		27,578	40,151
Admin training	485				485	
Audio visual	1,149				1,149	345
Telephone & broadband	1,481				1,481	1,185
Stationery	89				89	129
Photocopier	421				421	414
Refreshments & sundries	1,475				1,475	922
Office IT	785				785	3,144
General ministry expenses	884				884	505
Music ministry	284				284	30
Women's ministry	19				19	100
Student ministry	726				726	187
Children's ministry	327				327	222
Youth/SPY ministry	573				573	119
Seniors ministry	123				123	
Rooted ministry	85				85	
Family hour/plus	192				192	213
Bank Charges	45				45	131
Office expenses	53		210		263	77
Publicity expenses	825				825	534
Health & Safety	766				766	63
Professional Fees	46		110		156	
Electricity	2,011				2,011	2,974
Gas	3,653				3,653	3,231
Water	411				411	639
Books					0	1,787
Major repairs & maintenance (FUND)		32,241	6,250		38,491	80
Exp. on charitable activities Totals	122,278	49,661	34,148		206,087	169,805
Other expenditure						
Costs of trading	972				972	
Misc. expenditure	153				153	446.27
Other expenditure Totals	1124				1124	446.27
Expenditure Grand Totals	123,521	49,661	34,148		207,329	170,335

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Notes to the Financial Statements
Selected period: 01 January 2025 to 31 December 2025

	Unrestricted	Designated	Restricted	Endow	Totals	
					2025	2024
Note 3 - Fund Transfers						
From General to Mission Partnerships	-8,006	8,006			0	0
From General to Vicar's Discretionary	-890	890			0	0
From Mission Partnerships to Eastgate Infant School		-3,000	3,000		0	0
From Organ & Works (Des) to Organ & Works (Res)		-26,829	26,829		0	0
From General to Quinquennial 2021	-10,000	10,000			0	0
From Quinquennial 2021 to Quinquennial 2026		-10,000			-10,000	0
To Quinquennial 2026 from Quinquennial 2021		10,000			10,000	0
From Vicar's Discretionary to Mission Partnerships		-490			-490	-788
To Mission Partnerships from Vicar's Discretionary		490			490	788
Fund Transfers Totals	-18,896	-10,934	29,829		0	0
Note 4 - Gains / Losses on investment assets						
Other Gains / Losses						
Black Rock investments	4,263				4,263	530
Other Gains / Losses Totals	4,263				4,263	530
Note 5 - Accounts Receivable						
Black Rock quarter 4 dividends & interest	381				381	319
HMRC interest	1				1	
Accounts Receivable Totals	382				381	319
Note 6 - Gift Aid & GASDS Receivable						
HMRC	668				668	13,170
Parish Giving Scheme (PGS)	1407				1,407	
Gift Aid & GASDS Receivable Totals	2,075				2,075	13,170
Note 7 - Gifts Receivable						
SumUp (Contactless)	303				303	32
Gifts Receivable Totals	303				303	32
Note 8 - Prepayments and Income Accruals						
Coyright licences (CCLI) Jan-Oct 26	853				853	561
Insurance (Trinitas) Jan-Sep 26	2,126				2,126	
Membership subscription (RSCM) Jan-Dec 26	137				137	137
Electricity						108
LPWGS anticipated VAT refunds						6440
Prepayments and Income Accruals Totals	3,116				3,116	7,246
Note 9 - Agency Collections Payable						
Eastgate Infant & Junior School	2475				2,475	
Mission Aviation Fellowship (MAF)	40				40	
Agency Collections Payable Totals	2,515				2,475	0

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Notes to the Financial Statements
Selected period: 01 January 2025 to 31 December 2025

	Unrestricted	Designated	Restricted	Endowment	Totals 2025	2024
Note 10 - Accounts Payable						
BT	150				150	
ChurchSuite	61				61	
Ecotricity (electricity & gas)	545				545	
Expenses (various)	465				465	
Spectrum (photocopier)	108				108	
SumUp (contactless) charges	3				3	
Wave (Anglian Water business)	124				124	
Accounts Payable Totals	1,455				1,455	1,289
Note 11 - PAYE & NI Payable						
HMRC (quarterly DD collections)	486				486	
PAYE & NI Payable Totals	486				486	
Note 12 - Pension Payable						
NEST (monthly DD collections)	39				39	
Pension Payable Totals	39				39	
Note 13 - Deferred Income						
Church hire in Jan 2026	100				100	
Deferred Income Totals	100				100	

Note 14 - Outline of Fund Movements

Fund & Type	b/f from 2024	Incoming	Outgoing	Transfers	Gains & losses	c/f to 2026
Boiler (des)	3,000					3,000
Eastgate Infant School (res)				3,000		3,000
Fabric (res)	62,500					62,500
General (unres)	170,917	141,836	-123,521	-18,896	4,263	174,600
Legacy - Carlton (res)	861,923	37,450	-320			899,053
Legacy - RB (des)	52,259	2,271				54,530
Mission Partnerships (des)	13,079		-16,800	5,496		1,775
Organ & Related Work (des)	26,792	4,574		-26,829		4,537
Organ & Related Work (res)	123	625	-27,578	26,829		0
Quinquennial 2021 (des)	33,900		-32,241			1,660
Quinquennial 2021 (res)	6,250		-6,250			0
Quinquennial 2026 (des)				10,000		10,000
Vicar's Discretionary (des)	490		-620	400		270
Outline of Fund Movements Totals	1,231,233	186,756	-207,329	0	4,263	1,214,923

Additional Notes on Restricted Funds

Eastgate Infant School (res)	2024 £3K Mission Partnerships grant to Eastgate School but not yet claimed
Fabric (res)	Gift-Aided gift of £50,000 rec'd specifically for this fund in December 2024
Legacy - Carlton (res)	Invested gift of £776,034.96 to be used for outreach on the Carlton estate
Organ & Related Work (res)	All gifts given specifically for this project have now been spent on this project
Quinquennial 2021 (res)	All gifts given specifically for this project have now been spent on this project

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Glossary of Terms used throughout the Annual Report

CB	CB Church of England Deposit Fund (CCLA)
CCLA	Churches, Charities and Local Authorities
CCLI	Christian Copyright Licensing International Ltd
CO	CO Charities Deposit Fund (CCLA)
CofE	Church of England
DEC.	December
DES	Designated
DISC.	Discretionary
ENDOW.	Endowment
EXP.	Expenditure
GASDS	Gift Aid Small Donations Scheme
HMRC	His Majesty's Revenue and Customs
HSBC	Hongkong and Shanghai Banking Corporation Limited
INC.	Income
IT	Information Technology
JC	Joint Council
LDTBF	Lincoln Diocese Trust and Board of Finance Ltd
LPWGS	Listed Places of Worship Grant Scheme
MISC.	Miscellaneous
NEST	National Employment Savings Trust (pension provider)
NI	National Insurance
PAYE	Pay as You Earn
PREPAY.	Prepayment
QI	Quinquennial Inspection (building inspection every 5 years)
RES	Restricted
RSCM	Royal School of Church Music
SOFA	Statement of Financial Activities
SORP	Statement of Recommended Practice
SPY	St Peters Youth
SUBS	Subscription
UNRES	Unrestricted
VAT	Value Added Tax