

ROYSTON PAROCHIAL CHURCH COUNCIL

ST JOHN THE BAPTIST PARISH CHURCH

ROYSTON HERTS

ANNUAL REPORT AND ACCOUNTS 2025

St John the Baptist Parish Church, Royston

Annual Report of the PCC for 2025

The layout of the Annual Report meets the recommendations of the Diocese and complies with the Charities Act.

Aim and Purposes

The primary object of the Parochial Church Council (PCC) is the promotion of the gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England. The PCC co-operated with the minister in promoting in the parish the whole mission of the Church - pastoral, evangelistic, social and ecumenical.

The PCC has regard to the Charity Commission Public Benefit guidance and is keen to support activities which reach out and benefit the wider community. Amongst our activities in 2025 in this respect were -

- Development of weekend of events as part of our Patronal Festival
- Weekly Tots in Church for young children and their carers continuing to thrive, with usual attendance of 35 – 45 children. This had been expanded to include a summer holiday club, with an average of 50 children attending each day in 2025
- Supporting Royston Arts Festival by making the church building available for performances, including providing an organ recital
- Royston Choral Society's and Town Band's concerts in our church
- Our annual Christmas Tree project attracting a wide section of the community, enabling members of the public to write messages regarding people that they will not be spending Christmas with. Church members were present in the church to greet visitors and 1,056 message tags were put on the tree.

Objectives and Activities

The PCC's main objectives are covered by the five marks of Mission of the Church of England:-

1. to proclaim the Good News of the Kingdom
2. to teach, baptise and nurture new believers
3. to respond to human need by loving service
4. to seek to transform unjust structures of society, to challenge violence of every kind and pursue peace and reconciliation
5. to strive to safeguard the integrity of creation and sustain and renew the life of the earth.

The new Outreach Committee is continuing to review the PCC's objectives, as outlined below.

The regular pattern of services is to hold three Eucharist services each week, two on Sunday morning and one on Wednesday. This is supplemented by a monthly Teatime Praise service on a Sunday afternoon for all age groups, attracting many parents with young families. We also hold numerous special services throughout the year to reflect the church's calendar.

The HR (Human Resources) Committee comprises of Vaughan West as a Churchwarden, Charlotte Wicks as a PCC Treasurer and the Vicar. They reviewed pay for church staff, reviewed HR related policies such as a Grievance Policy which was then presented to the PCC to redact and then adopt. The Committee was also involved in the recruitment process for the Minister of Music and Director of Music Outreach post, which was advertised twice in 2025 following Alex Trigg's resignation due to poor health. Candidates were shortlisted on both occasions, with interviews on one of them, but unfortunately no appointment was made.

The Outreach Committee meets regularly and are responsible for recommending to the PCC which mission charities we should support in the year. The committee has considered in depth our policies for giving financial and other support to outside missions and charities. The PCC has a long-standing policy to give 10% of our committed income to missions and charities. Over the years, the list had grown to 15 missions. It was decided to limit the number by aligning our giving to the Church of England's Five Marks of Mission. By reducing the number of outside missions to five, the aim is that the congregation will learn about them and identify with them more than hitherto.

The Marks of Mission, with the mission we will continue to support in each case, are :

- * *To teach, baptise and nurture new believers* : The Bible Society
- * *To proclaim the Good News of the Kingdom* : GenR8
- * *To respond to human needs by loving service* : Royston & District Home Start
- * *To transform unjust structures in society, to challenge violence of every kind and pursue peace and reconciliation* : Tear Fund
- * *To strive to safeguard the integrity of creation, and sustain and renew the life of the earth* : Church Mission Society

It is acknowledged by the PCC that the day to day running requirements can only be met by unpaid volunteers who are called and inspired by Christ and then offer their time and services freely, and the life of the church is reliant upon this continued provision of mission and ministry for its ongoing welfare and strength. The Times and Talents that they offer is now managed through the Ministry Leadership Team.

Achievements and Performance

The electoral Roll had 155 names on the updated version at the time of the 2025 APCM (146 in 2024).

The average attendance figure (including children) in October 2025 was 125 (136 in 2024).

A youth house group "Church at Home" continued for young people aged 11 to 17.

Children being included in the choir for the first time in many years.

There were fourteen baptisms, two children receive Holy Communion by the register and four people were confirmed.

14 tea time praise / evening services were held.

The church building was taken off the “Heritage at Risk” register on 6th November. This was celebrated by a feature on “Look East” which featured church members Rodney Dyer and Phil Burchell who had led on much of the work. Despite this watershed moment being achieved, various improvements to the building continue to be prioritised and, notably in 2025, a new cupboard for the folding tables was installed.

In the first half of the year, thanks to tremendous efforts by Mike Maze, Tracy Reader, Richard Marais and Brad Jones, the Curate’s house was made vacant and given a far-reaching refurbishment, all in record time and within budget. The house was furnished with a new kitchen, new carpets, new radiators and new doors, redecorated and thoroughly cleaned. Jaime Roberts, joined us as Curate in June. A coach has been organised so that a good number of the congregation can attend her priesting at St Albans on 4th July 2026.

During September to November, Kim Kingston came to Royston on placement as part of her training towards becoming a Reader, a lay minister in the church.

The PCC continued to receive reports on safeguarding issues. The Safeguarding Action Plan was approved by the PCC on 17th October.

Financial Review

The PCC is responsible for the finances of the Church to ensure that we can continue to support the work of our Ministry Team, the life of our congregation and our role helping to share the Good News of God’s Love to the wider community. We also wish to maintain our beautiful church building at the heart of Royston now and for the future. This report is a summary of some of the key points detailed in the accounts.

The money we received this year

Total income for the year was £192,474 (2024: £218,886). £168,910 of this income was unrestricted relating to the ongoing general activities of the Church (2024: £191,761). Stewardship income totalled £85,645, an increase of £3,903 on the previous year. We were grateful for the positive response to our stewardship campaign in the autumn. Gift Aid recovery from all sources amounted to £23,711 down slightly from £24,084 in the previous year. This Gift Aid recovery was again helped by the inclusion of a claim arising from the Gift Aid Small Donations Scheme (GASDS).

This year for the first time we are reporting on the small donations we received outside of regular stewardship giving. This includes money given on the contactless card payment machine at the back of church as well as money given on the plate at services or in the wall safe. Small donations this year totalled £6,658, down from £7,022 last year. We also collected £357 for other charities including the retiring collections taken at weddings and baptisms for our local Children’s Hospice, EACH.

Sundry donations were £17,490 (2024: £14,958). Included in this figure was a donation towards choir costs and a donation given with the request that it be put towards the refurbishment of the vestry or some other future project.

Fundraising in the year was £12,472 and after expenses this contributed £10,103 (2024: £10,714) to general Church funds. As well as profits from our popular Saturday Morning Coffee, other key fundraising events were the Church Quiz, the Book Fayre and a host of other events organised by our Events Committee. We continued to receive donations to our "Sponsor a Chair" scheme, which raised a further £1,750 plus Gift Aid. This has been set aside as restricted income to pay for the further refurbishment of the church.

Fee income from weddings and funerals was £13,498 (2024: £18,699). This reduction arose as there were fewer of these special services held in our church this year. Fewer services did mean some of our costs were reduced but overall this impacted adversely on our finances for the year as the fee income we receive goes to support other areas of our ministry.

We received legacies in 2024 totalling £7,266. We are grateful that these parishioners chose to remember the church amongst their final gifts.

During the year we were paid grants of £12,653 in total. This included the second instalment of a grant over three years from the Diocese to assist with the cost of employing our Minister of Music and Director of Music Outreach. We also received a grant from the Purcell Club at Westminster Abbey towards the same project and one from the Beds & Herts Historic Churches Trust towards the recent installation of our roof alarm. The PCC would like to record its thanks for all grants received this year.

We took back possession of the Curate's house in the Spring of this year to make it available for our new trainee Curate. Our rental income from the first part of the year was £4,318 (2024: £15,328). We will not receive any rental income in 2026. The fact that we have not been receiving rental income for most of the year is one of the main reasons why our incoming resources were less this year. Looking forward to next year, this shortfall in rental income will be made up to a large extent by a reduction in the Parish Share requested of us. This reduction acknowledges our cost in providing accommodation to our trainee Curate.

We received £4,718 this year for the use or hire of the church for one off events or recurring activities. This was less than the £5,751 we received last year when we had made the church available for the local school to use for a lengthy period in the Spring.

Finally, lower interest rates resulted in decreased income from investments of £2,295 (2024: £2,660).

The money we spent this year

Total expenditure for this year was £181,579. This was less than our expenditure in 2024 (£216,207). Of this total unrestricted expenditure from general church funds was £165,749 (2024: £188,191).

Mission expenditure allocation followed our standard agreed practice of giving away 10% of our total stewardship income, including Gift Aid tax relief, and £10,273 was made available to

the Missions Committee. The other charitable expenditure of £459 is the amount paid out following the collections for other external charities noted earlier.

Our most significant expenditure is the Parish Share which, for 2025, was £76,989 compared to £80,613 in the previous year. We paid the amount requested in full. We were asked to pay less this year than last year, because since the early summer we have been providing accommodation to our trainee Curate. Paying our Parish Share is central to the life of the Church as it pays not only for our Vicar, but mission and ministry across the Diocese and the Church of England, such as our Archdeacons, Bishops and central Diocese staff.

Clergy expenses were £4,810 (2024: £7,004). This figure now includes the expenses of both our Vicar and our trainee Curate. We have continued to support them both with necessary expenses relating to their ministry. The higher figure in 2024 was due to the cost of bringing in other ministers to take funerals.

We spent £27,343 on church repairs and maintenance this year compared to £55,265 in 2024. £7,811 of this expenditure came from restricted funds, being grants and the donations we continue to receive for sponsoring the chairs. The two major items of expenditure were for the new table storage cupboard in the nave and for repairs to the external south wall near the kitchen. The other significant expenditure incurred this year was to update the Curate's house ready for our new trainee Curate and her family. We had already recognised much of the upgrade costs in our accounts for last year, but inevitably there were further costs this year. We are grateful to a number of individuals within the congregation who helped with this work. It should also be noted that included in the figure above was the £4,263 we spent on the regular annual maintenance of the existing systems in church such as the heating system, the AV system and the roof and fire alarm systems.

Church running expenses at £22,462 were similar to 2024 (£22,517). All of our electricity comes from renewable wind energy. With our new contract that started in December 2025 the gas we use is now 50% biomethane gas increased from 25% earlier in the year. This reflects our wish to be good stewards of God's creation around us.

There are no other significant year on year variances to report.

We are aware of the importance of social, environmental and ethical considerations and issues of sustainability in reaching investment decisions. Our investments are held with the CBF Church of England Deposit Fund and the CBF Church of England Investment Fund which we understand to be in line with these concerns.

Overall summary

In summary, we are pleased to report that unrestricted income exceeded expenditure to leave a surplus of £2,441 for the year (2024: £3,549 surplus). Restricted funds show a surplus of £8,438 (2024: £889 deficit). With regard to endowment funds there was an unrealised loss of £1,211 on investments.

It remains a challenge to grow our income to meet our ever-increasing expenditure but we remain grateful for God's generosity to our Church. In the light of this continuing generosity – manifested through our congregation and our local community and detailed in this report and

accounts – the PCC believe there are no uncertainties to be noted about the Church’s ability to continue as a going concern.

Reserves Policy and level of Free Reserves

The PCC has a policy of maintaining sufficient reserves to continue to carry on God's work and keep our presence as a Church in the community of Royston and to meet, for a reasonable period of time, our regular commitments regardless of levels of income. At 31 December 2025 the Free Reserves were £61,752 (2024: £59,311) which was in line with the policy.

Plans for future periods

In 2026, we plan to:-

- Review the objectives of the Church through the work of the Outreach Committee
- Continue the trend in 2025 to grow the church in numbers attending and particularly the encouraging growth in the number of children, young people and their parents attending church
- Look at ways to increase our income as a church through the oversight of the Finance Committee
- Increase the depth of people’s walk with God and discipleship of Christ

Risk management

- Our income is not rising as fast as costs. One area of increased expense is the maintenance of the greatly improved facilities we now have, since we returned to the church building after the fire. Many of our costs have increased recently, the same as for our congregation. We focussed on Stewardship this year highlighting this risk to parishioners and we will continue to keep this in mind in the year ahead.
- Mindful of our need to be good stewards of God’s wonderful creation, we have pledged to become carbon neutral as a church by 2030. This is a particular challenge in our 800 year old building. We hope for leadership from the Diocese and the Church on a national level to help us achieve this within our mission to our congregation and the wider community.

Structure, governance and management

- The PCC is a corporate body established by the Church of England.
- The PCC operates under the Parochial Church Council Powers Measure and is a Registered Charity.
- Members of the PCC are either ex-officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules 2022.
- The PCC met nine times in 2025 (eight in 2024) with an average attendance of 77% (in 2024 also 77%).
- Regular Reports were received on the safeguarding of children and vulnerable adults, and policy documents approved. New PCC members completed the online Foundations and Domestic Abuse training courses and DBS checks continued in line with our Safeguarding Action Plan. We have complied with the duty under Section 5 of the Safeguarding and Clergy Discipline Measure 2016.

- Decisions are taken by PCC at their regular meetings but if an urgent decision is required, the Standing Committee can decide, subject to agreed restrictions.
- Arrangements for setting the remuneration of the church's employees is agreed by the PCC, and we use the benchmark of the "Real Living Wage", as a minimum pay level.
- Day to day management is delegated to the incumbent, Revd Dr. Steven Sivyver.

The PCC operates through a number of committees which meet as and when required and report back to the PCC:

Standing	The only committee required by law. It is empowered to transact urgent business of the PCC between meetings, subject to any directions given by the PCC
Sustainable living	Seeks to promote a greater awareness of ecological issues and recommends measures to reduce the church's carbon footprint
Fabric	Advises and implements the decisions of the PCC on the management of the church building and the house provided for occupation by a curate; also oversees the management of the churchyard and additional burial ground
Finance	Oversees the general financial direction of the parish, monitors income and expenditure, reviews budgets and liaises with other committees on financial matters. This committee has taken over responsibility for the financial side of stewardship
Events	Raises funds for the church and to organise parish and social events to promote friendship within the congregation. These events may have no fundraising objectives
Human Resources	Manages recruitment, contracts of employment and appeal process for employees of the church
Outreach	The PCC took the decision last year to establish the Outreach Committee in order to make a renewed commitment to this important aspect of the life of the Church. The Committee has reviewed the priorities identified in the Mission Action Plan , and monitored the progress we are making in each. These are:

- * *Embedding prayer in our daily lives*
- * *Establishing small groups at the heart of church*
- * *Equipping people to share their faith*
- * *Establishing a stepped approach for children to grow as disciples*
- * *Extending our provision for parents*
- * *Increasing our support for those who are lonely, housebound or bereaved.*

The Committee has also looked in depth at our use of social media, and communications.

Youth & Children	Encourages and supports existing children's work. Determines new ways of sharing the faith with young people through whatever appropriate means. Encourages training and support of leaders
------------------	---

Administrative Information

Name of Church

The Parish Church of St John the Baptist, Royston (Hertfordshire)

Registered with the Charity Commission

The Church is registered with the Charity Commission of England and Wales under the name “The Parochial Church Council of the Ecclesiastical Parish of St John the Baptist, Royston” with charity registration number 1132876.

Membership of the PCC

During the year 2025 the following served as PCC members:

Ex officio	The Reverend Dr. Steven Sivyver	Incumbent
	The Reverend Jaime Roberts	Curate from 25 July
	Mr Reginald Bailey	Reader
	Mr Richard Marais	Churchwarden and Deanery Synod from APCM 2025
	Mr Philip Perry	Deanery Synod until APCM 2025
	Mrs Judith Rodgers	Churchwarden until APCM 2025
	Miss Brenda Strangleman	Deanery Synod
	Mr Vaughan West	Churchwarden and Deanery Synod

Elected members

Dr Clare Davies	
Mrs Yvonne Dyer	
Mr Robert Fox	
Mr Neil Guttridge	
Mr Matthew Jux-Blayney	
Mrs Kay Makowiecki	
Mr Michael Maze	Secretary until APCM 2025
Mr Philip Perry	From APCM 2025, Secretary
Mr Anthony Pigg	
Mr Duncan Rodgers	
Mrs Ruth Savage	From APCM 2025
Mrs Joanne Wallis	
Mrs Charlotte Wicks	Joint Treasurer
Mr Jonathan Wicks	Joint Treasurer

Co-opted members

The Reverend John Fidler	Priest
--------------------------	--------

Insurance

The Church is covered by the St Albans Diocesan group insurance scheme for Churches (effected via Ecclesiastical Insurance Group). This policy includes public liability indemnity of up to 10 million pounds. It also satisfies requirements within Employers' Liability (Compulsory Insurance

Act of 1969). Other costs, including losses due to fire and theft, legal expenses, minor building works and consequential loss are also covered within the policy.

The address for correspondence is:-

The Parish Administrator
Parish Church of St John the Baptist
Melbourn Street
Royston
SG8 7BP

OTHER ADDRESSES :

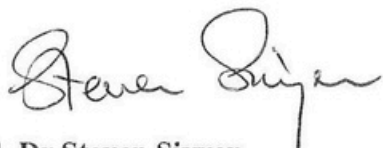
Bank :

Lloyds Bank Plc
3 Sidney Street
Cambridge
CB2 3HQ

Independent examiner :

TC (East) Limited t/a TC Group
Chartered Accountants
The Nexus Building
Broadway
Letchworth Garden City
Hertfordshire SG6 3TA

On behalf of the PCC :



Revd. Dr Steven Sivyer
Chairman

.....*2nd*.....*March 2026*

Parochial Church Council of St John the Baptist, Royston

Statement of Financial Activities
For the year ended 31 December 2025

	Note	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>Endowment Funds</u> £	<u>Total 2025</u> £	<u>Total 2024</u> £
Incoming Resources						
Incoming resources from donors	2(a)	127,822	5,682	0	133,505	127,806
Other voluntary incoming resources	2(b)	19,738	1,750	0	21,488	31,203
Income from charitable and ancillary trading	2(c)	10,157	3,341	0	13,498	19,445
Other ordinary incoming resources	2(d)	9,036	12,653	0	21,689	37,772
Income from investments	2(e)	1,437	842	16	2,295	2,660
Total Incoming Resources		168,190	24,268	16	192,474	218,886
Resources Used						
Grants	3(a)	10,273	459	0	10,732	12,052
Activities directly relating to the work of the Church	3(b)	136,531	15,371	0	151,902	186,036
Fund raising and publicity	3(c)	2,369	0	0	2,369	3,323
Church management and administration	3(d)	16,576	0	0	16,576	14,796
Total Resources Used		165,749	15,830	0	181,579	216,207
Net Incoming / (Outgoing) Resources		2,441	8,438	16	10,895	2,679
Gains and Losses on Investments - unrealised		0	0	-1,211	-1,211	678
Net Movement in Funds		2,441	8,438	-1,195	9,684	3,357
Balance Brought Forward at 1 January 2025 (2024)		72,685	50,121	31,183	153,989	150,632
Balance Carried Forward at 31 December 2025 (2024)		75,126	58,559	29,988	163,673	153,989

Parochial Church Council of St John the Baptist, Royston

Balance Sheet at 31 December 2025

	Note	<u>2025</u> £	<u>2024</u> £
Fixed Assets			
Tangible fixed assets	5(a)	13,374	13,374
Investment assets	5(b)	29,079	30,291
		<u>42,453</u>	<u>43,665</u>
Current Assets			
Debtors	7	25,047	30,099
Short term deposits		27,173	26,041
Cash at bank and in hand		85,039	96,477
		<u>137,259</u>	<u>152,617</u>
Liabilities : amounts falling due within one year	8	-16,038	-42,292
Net Current Assets		<u>121,221</u>	<u>110,325</u>
Net Assets		<u>163,673</u>	<u>153,989</u>
Funds			
Unrestricted	6	75,126	72,685
Restricted	10	58,559	50,121
Endowment	9	29,988	31,183
		<u>163,673</u>	<u>153,989</u>

Parochial Church Council of St John the Baptist, Royston

**Notes to the Financial Statements
For the year ended 31 December 2025**

1 Accounting Policies

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities SORP (FRS102). The financial statements have been prepared under the historic cost convention except for the investment assets, which are shown at market value. We have adopted all of the accounting policies as set out in the model set of accounting policies issued by the Central Board of Finance of the Church of England.

The financial statements have been prepared on the basis that the PCC is considered to be a going concern for the foreseeable future.

2 Incoming Resources

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Endowment</u> <u>Funds</u> £	<u>Total</u> <u>2025</u> £	<u>Total</u> <u>2024</u> £
2(a) Incoming resources from donors					
Christian stewardship	85,645			85,645	81,742
Gift Aid tax refund	23,235	476		23,711	24,084
Small donations incl. collections on the plate	6,301	357		6,658	7,022
Sundry donations	12,641	4,849		17,490	14,958
	<u>127,822</u>	<u>5,682</u>	<u>0</u>	<u>133,505</u>	<u>127,806</u>
2(b) Other voluntary incoming resources					
Legacies	7,266			7,266	12,279
Fund raising events	12,472	1,750		14,222	18,924
	<u>19,738</u>	<u>1,750</u>	<u>0</u>	<u>21,488</u>	<u>31,203</u>
2(c) Income from charitable and ancillary trading					
Magazine revenue	0			0	746
Fees	10,157	3,341		13,498	18,699
	<u>10,157</u>	<u>3,341</u>	<u>0</u>	<u>13,498</u>	<u>19,445</u>
2(d) Other ordinary incoming resources					
Grants		12,653		12,653	16,693
Rental income	4,318			4,318	15,328
Payments for use of church building	4,718			4,718	5,751
	<u>9,036</u>	<u>12,653</u>	<u>0</u>	<u>21,689</u>	<u>37,772</u>
2(e) Income from investments					
Dividends and interest	1,437	842	16	2,295	2,660
	<u>1,437</u>	<u>842</u>	<u>16</u>	<u>2,295</u>	<u>2,660</u>
Total Incoming Resources	<u>168,190</u>	<u>24,268</u>	<u>16</u>	<u>192,474</u>	<u>218,886</u>

Parochial Church Council of St John the Baptist, Royston

Notes to the Financial Statements
For the year ended 31 December 2025

3 Resources Used

	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>Endowment Funds</u> £	<u>Total 2025</u> £	<u>Total 2024</u> £
3(a) <i>Grants</i>					
<i>Missionary and charitable giving:</i>					
Church overseas mission	5,700			5,700	5,100
Church home mission	2,800			2,800	2,762
Other non-Church charities	1,350	459		1,809	3,203
Unallocated	423			423	988
	<u>10,273</u>	<u>459</u>	<u>0</u>	<u>10,732</u>	<u>12,052</u>
3(b) <i>Activities directly relating to the work of the Church</i>					
Ministry : Parish share	76,989			76,989	80,613
Clergy expenses	4,810			4,810	7,004
Altar expenses	1,269			1,269	1,084
Mission within parish	4,124			4,124	3,548
Organist and music	5,716	4,219		9,935	8,577
Bellringers and other fees	1,630			1,630	1,905
Magazine printing	0			0	1,920
Church repairs	19,532	7,811		27,343	55,265
Church running expenses	22,462			22,462	22,517
Fees to Diocese		3,341		3,341	3,602
	<u>136,531</u>	<u>15,371</u>	<u>0</u>	<u>151,902</u>	<u>186,036</u>
3(c) <i>Fund raising and publicity expenses</i>					
Fund raising events	2,369			2,369	3,323
	<u>2,369</u>	<u>0</u>	<u>0</u>	<u>2,369</u>	<u>3,323</u>
3(d) <i>Church management and administration</i>					
Parish office administration	14,957			14,957	13,530
Office equipment depreciation				0	0
Licence fees	1,619			1,619	1,266
	<u>16,576</u>	<u>0</u>	<u>0</u>	<u>16,576</u>	<u>14,796</u>
Total Resources Used	<u>165,749</u>	<u>15,830</u>	<u>0</u>	<u>181,579</u>	<u>216,207</u>

Parochial Church Council of St John the Baptist, Royston

**Notes to the Financial Statements
For the year ended 31 December 2025**

4 Staff Costs

Salaries & fees

	2025	2024
	£	£
	13,157	11,876

During the year the PCC employed an administrator and until 22 April 2025 the PCC employed a Director of Music. The administrator, Mrs. J. Wallis, is a member of the PCC and was paid £8,532 during the year. The administrator's salary is included as a cost under Parish Office Administration at note 3(d). Apart from this no other member of the PCC received any remuneration. The salary and occasional fees of the Director of Music are shown as a cost under Organist & Music at note 3(b).

5 Fixed Assets for use by PCC

5(a) Tangible fixed assets

		Freehold Land and Buildings	Office Equipment	Total
		£	£	£
Gross Book Value	At 1 January 2025	13,374	1,184	14,558
	Additions	0	0	0
	Disposals	0	-485	-485
	At 31 December 2025	13,374	699	14,073
Depreciation	At 1 January 2025	0	1,184	1,184
	Charge for year	0	0	0
	Eliminated on disposals	0	-485	-485
	At 31 December 2025	0	699	699
Net Book Value	At 31 December 2025	13,374	0	13,374
	At 31 December 2024	13,374	0	13,374

The freehold land and buildings are comprised of the Curate's house in Royston which is included at historic cost and does not need to be shown at market value as it is regarded by the PCC as a functional asset rather than an investment asset. The additional burial ground was acquired in the 19th century at an unknown cost and is included in fixed assets at £nil cost.

5(b) Investments

1310 shares in CBF Investment Fund - value at 31st December 2025 amounted to £29,080 (2024 £30,291) - historic cost £1,081.

Parochial Church Council of St John the Baptist, Royston

**Notes to the Financial Statements
For the year ended 31 December 2025**

6 Analysis of Net assets by Funds

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	
	£	£	£	£
Fixed assets	13,374	0	29,079	0
Current assets	76,733	59,616	909	137,259
Current liabilities	-14,981	-1,058	0	-16,038
Fund balance	75,126	58,559	29,988	121,221

7 Debtors

	<u>2025</u>	<u>2024</u>
	£	£
Income tax recoverable	21,732	23,777
Prepayments and accrued interest	1,751	966
Other debtors	1,564	5,356
	<u>25,047</u>	<u>30,099</u>

8 Liabilities: amounts falling due within one year

Creditors for goods and services	4,686	9,352
Other creditors	11,352	16,268
Provision for repairs to Curate's House in Royston	0	16,672
	<u>16,038</u>	<u>42,292</u>

9 Analysis of Endowment funds by type

Expendable funds	612	612
Permanent funds	29,376	30,571
	<u>29,988</u>	<u>31,183</u>

10 Fund Details

The Restricted Funds are comprised of the Additional Burial Ground Revenue Fund £19,517 for the maintenance of the Additional Burial Ground; the Ongoing Refurbishment Fund £4273 for projects to upgrade the church building and facilities; the Music & Choir Fund £16606 for music outreach work in the church and the local community; the Insurance Claims Fund £18062 arising during the recent refurbishment of the church and the Stoneybridge Income Fund £95.

The Endowment Funds are comprised of four Grave Trusts and the Stoneybridge and Welsh Endowments.

Parochial Church Council of St. John the Baptist, Royston, Herts.

**Independent Examiner's Report to the
Parochial Church Council of St. John the Baptist, Royston**

This report on the attached accounts of the PCC for the year ended 31 December 2025, which are set out on pages 9 to 14 is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ("the regulations") and s.145 of the Charities Act 2011 ("the Act").

Respective Responsibilities of the PCC and the Examiner

As the members of the PCC you are responsible for the preparation of the accounts; you consider that the audit requirement of the Regulations and s.144(2) of the Act does not apply. It is my responsibility to issue this report on those accounts in accordance with the terms of the Regulations.

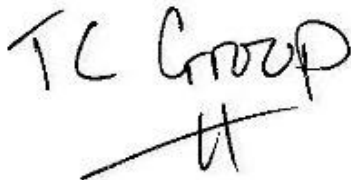
Basis of this report

My examination was carried out in accordance with the General Directions given by the Charity Commission under s.145(5)(b) of the Act and to be found in the Church guidance, 2006 edition. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by 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 Act; and
 - to prepare accounts which accord with the accounting records and comply with the requirements of the Act, and the Regulations 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.

A handwritten signature in black ink that reads "TC Group" with a stylized flourish underneath.

TC (EAST)
SUITE 501
THE NEXUS BUILDING
BROADWAY
LETCHWORTH GARDEN CITY
HERTS
SG6 9BL