

The Parochial Church Council of the
Ecclesiastical Parish of St Barnabas, Ealing, London
Registered Charity Number 1134041

St Barnabas Church, Ealing

Trustees' Annual Report and Financial Statements

Year ended 31st December 2025



THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST BARNABAS EALING

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Rev Sarah Howard - Jones (Chair)
Ian Thomas Hamerton
Dilys Janet Griffiths
Kui Hoi Lo
John Hudson
Isabel Anna Coleman
Timothy Peter Hart
Shine Raj
Janet Elizabeth Robinson
Ellen Coleman
Felicity Mather
John Llywelyn Tracy Newbegin
David Nicholas Barnes
Chris Bennett
Sarah Andrews
Robert Abram Barry Day
Valerie Anne Aitken

Charity number (England and Wales) 1134041

Principal address

St Barnabas Church
Pitshanger Lane
W5 1QG

Independent examiner

Siobhan Glenister, FCA
5 The Square
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GU19 5AX

Bankers

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Ealing
London W5 5JR

NatWest
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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST BARNABAS EALING

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST BARNABAS EALING

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

St Barnabas Church is a Church of England parish church serving the community of the Brentham Estate and the surrounding area in Ealing London W5. The PCC works with the incumbent and the Ministry Team to promote the pastoral, social and ecumenical mission of the church within the parish.

The PCC is responsible for the maintenance of the church premises and other assets. The complex comprises the Grade 2 Listed church building and the associated St Barnabas Millennium Hall, which serves both as a church hall and a wider community asset.

St Barnabas Pitshanger Lane, is a local community hub with a thriving Anglo-Catholic congregation at its heart. As such we are a configuration of inclusive faith community, a venue for music, the arts and other festivals, a space for regular community groups and activities and the enabler of compassionate projects in the service of others (the elderly, young families and those struggling with food insecurity in particular.) There are three core strands to our ministry and mission: the worship of God, growth in discipleship and depth of faith and the service of each other and our community.

The PCC is committed to serving all those who live and work in the geographical parish, the congregation, the broader Pitshanger community and London Borough of Ealing and anyone who makes use of our buildings.

The church has a strong musical and choral tradition, which is central to the worship at St Barnabas. Our services are intended as a living demonstration of faith put into practice through prayer, scripture, music and sacrament.

When planning our activities for the year the incumbent and the PCC take into account the Charity Commission's guidance on public benefit and on charities for the advancement of religion. We try to assist all parishioners to live out their faith through worship, faith formation and social action, and also through our pastoral care and outreach work which extends beyond the immediate congregation. It follows that the church premises and grounds must be maintained to a high standard, and both look and feel welcoming.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST BARNABAS EALING

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Achievements and performance

This report is an overview of key activities and notable events that took place in the life of the church in 2025. Through the year our staffing has remained steady, and there has been a growth in numbers attending on Sundays and on special occasions. The PCC membership remained committed; one churchwarden stepped down at APCM and was replaced with strong support by a long-standing and experienced member of the congregation.

Ministry Team

Our vicar Sarah Howard-Jones is ably supported by Valerie Aitken, Felicity Mather and Jenny Krige from the Ministry Team who continue to lead and manage the pastoral and spiritual life of the church through the seasons and in our various worship contexts.

Community

Our regular community activities continued to run throughout the year.

The Memory Café meets every Thursday morning in the church and continues to help local people suffering from memory loss, loneliness and/or isolation and carers. A large group from our local residential home for those with dementia also come regularly and all newcomers are always welcome. Along with tea and cake, there are physical activities, games, singing and conversation. Guests come from increasingly further afield, and some have received social prescribing from their GP to encourage their attendance. We would like to thank Mother Valerie Aitken and her team of volunteers for creating such a supportive environment.

The Food Pantry (food bank) has been operating since 2020 and continues to support local people struggling with the current economic climate and rising costs. There are currently 48 regular customers, averaging between 17 and 22 a week. We would like to thank Janet Robinson and her volunteer team for running the Food Pantry and members of the congregation and visitors who have donated food and other goods or who have made monetary donations to support its vital work. The people that come to our Food Pantry frequently express how thankful they are to receive this support.

We have contributed to the volunteer teams at Ealing Churches Winter Night Shelter at the beginning and end of 2025, and our team has been coordinated by Jean Norman from the autumn, giving us a steady point of contact with ECWNS.

Pastoral care is also an essential part of the St Barnabas ethos. Pastoral issues are discussed regularly at Ministry Team meetings, which are held weekly. If someone is house bound, otherwise isolated, or in great need, one of the Ministry Team will undertake a home visit and take Home Communion if requested.

Services

Through the year we maintained our regular services at St. Barnabas. This has included:

- Midweek Mass on Wednesdays at 12:30 pm
- Sung Mass at 10.30 am every Sunday
- Said Mass at 8am every first Sunday
- Gospel Mass on the first Sunday of the month
- Morning Prayer on Tuesday, Wednesday & Thursday at 9.30 am in the Lady Chapel
- Evensong on the first Sunday of the month, and major festivals of the church
- Noisy Mass for ages 0-4 every Sunday (in the small hall)

We introduced Sung Compline in Holy Week and a Pets Service in September.

Children's Church (ages 5-8) has continued to take place in the large hall during regular Sunday services and the volunteers' group is a steady support. The youth group for older children from Year 5 onwards is well established and meet regularly in the 'upper room' during the regular Sunday services. We thank Susie Candy, Camilla Newbegin and the other volunteers who plan and run and support the sessions.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST BARNABAS EALING

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Events

The year saw a substantial increase in activities designed to be both fun and to raise money. A fundraising concert was organised and in March we had a "Come and Sing" event.

In October Pitshanger Pictures screened "The General" and has reinstated its monthly opera series.

In June the Summer Fayre was relaunched and was a great success. This was followed by the Quiz Supper which was enormous fun. Lastly the Frost Fair repeated its success from the year before.

Volunteering

The leadership of St Barnabas inspires strong engagement and commitment from our congregation. Several sub-committees have given substantial time and energy to supporting financial oversight and organisational responsibilities. Our day-to-day operations remain smooth and effective, supported by the dedication of long-standing volunteers.

The activities referred to above are only made possible by a large pool of people who are willing to help.

Our new Communications Team has revitalised our messaging in and out of church.

Members of our congregation continued to support the Ealing Churches Winter Night Shelter during December, offering their time at churches across the borough.

The Food Pantry (Foodbank) has continued to operate throughout the year.

Governance

The Vicar and PCC have successfully streamlined and adopted cost-saving measures that will support the future well-being of the Church. The Finance Committee has played a key role in closely reviewing expenditure and financial reporting. The Premises Committee is still grappling with the issues surrounding replacing our two boilers in the Church. We had an Archdeacon's Visitation which raised no major concerns.

The Trustees confirm that there have been no serious incidents or other matters relating to St Barnabas Church in this financial year that should have been but were not brought to the attention of the Charity Commission.

Music

The Church continues to enjoy a wide and high-quality range of music. Our Volunteer Choir has continued to expand its repertoire. It has welcomed two new professional singers.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST BARNABAS EALING

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Financial review

Overview

2025 has been a much better year for St Barnabas finances. The deficit of 2024 has been turned to a surplus in 2025 due to a combination of increased financial giving, more fundraising events and finding opportunities to make savings, as appropriate. In addition we were blessed to receive two large legacies.

The Vicar led a Financial Giving/Stewardship campaign to encourage newer members of St Barnabas to commit to regular giving to support St Barnabas and the work it does, while also asking existing givers to increase the amount they gave. People were encouraged to give through the Parish Giving Scheme to make it easier for the finance team as PGS manages Gift Aid themselves. St Barnabas also welcomed a new Stewardship Recorder who liaised with those new to regular financial giving while also contacting existing givers to update Gift Aid declarations. In addition to regular giving, opportunities for one-off giving are also offered through a donations card reader (which enables the giver to sign up for Gift Aid) and through cash donations (using Gift Aid envelopes if applicable). St Barnabas continues to be grateful to all those who give to the church financially.

Fundraising through events has increased in 2025. Events have included a series of Pitshanger Pictures (e.g. opera films shown in the church hall), the Frost Fair, a 'Come and Sing' event and music recitals. In addition, the Summer Fayre and the annual Quiz Supper made welcome returns (after a few years absence) as fundraising events. There was also a Pancake Party (Shrove Tuesday event) and sponsorship money raised by St Barnabas runners in the Ealing Half-Marathon. We thank everyone who has volunteered their time and efforts to make these events a success.

St Barnabas continues to raise funds through hall hiring for both regular hirers and one-off events and through church hire e.g. concerts. The PCC agreed to raise the hire rates by 3.5% during 2025. The salaried Operations Manager took over managing the regular hall hirers from the hall hire company which had been used for the past two years. This has provided cost savings as St Barnabas no longer has to pay fees to the hall hire company.

St Barnabas benefited from two legacies in 2025. One has been put in a designated fund to replace the church gas boilers which will need to be done soon. The other was put into a fund for altar linen and vestments, in keeping with the donor's wishes. We are very grateful to those who leave a legacy to St Barnabas in their wills and work to ensure that any legacy money is used wisely and effectively.

Parishioners and others have continued to give generously to the St Barnabas Food Pantry (food bank) fund and Memory Café fund during 2025, and this has helped support the needs of the local community.

The Standing Committee and Finance Committee have worked to look for opportunities to make cost savings in 2025. These have included overseeing and updating Broadband and telephone contracts and reducing licenses that were no longer needed.

The PCC had agreed in 2024 there would be no increase to the Common Fund (financial contribution to the Diocese) in 2025 due to the deficit. However, due to better finances and a request from the Diocese, The PCC has agreed to increase St Barnabas' contribution to the Common Fund for 2026.

St Barnabas has continued to use a paid bookkeeper to produce monthly reports and end of year management accounts. However, the Finance Committee in 2025 chose to use a different accountancy firm to review and Independently Examine the final 2024 accounts for sending to the Charity Commission. The Finance Committee were pleased with their services and will continue to use them in 2026 to prepare and Independently Examine the 2025 accounts.

The Treasurer and the Finance Committee has met regularly throughout the year to discuss and analyse the church's finances, review costs and spending and plan how to increase income. The PCC as a whole works to ensure financial prudence whilst also enabling the mission, work and contribution of St Barnabas to the church community and beyond.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST BARNABAS EALING

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Detailed review

The total receipts on unrestricted funds were £248,897 (£197,875 reported for 2024 in the previous finance report). Restricted receipts were £12,529 (£7,009 reported for 2024) including £1,093 of investment income on restricted funds. Details are included in the Financial Statements.

Giving in 2025 was received through several routes. The principal channels for donation combine both online and physical options including bank standing orders, Parish Giving Scheme, Church Desk, 'SumUp' card readers and cash in Gift Aid envelopes. Total voluntary income was £132,806 (total giving in 2024 was reported as £91,729) of which £9,407 is noted as restricted giving.

Regular, as well as occasional hall and church hirers resulted in an income stream of £107,856 (£103,057 in 2024). Costs include part of the salary of the operations manager.

Fundraising activities (including summer and winter fairs, Pitshanger Pictures films, a quiz and music fundraisers) brought in £16,105 (£4,436 in 2024) of income, including admission charges, donations and from hospitality. Costs for fundraising activities were £2,553.

Our contribution to the Diocesan Common Fund (which pays clergy stipends, pension, housing and training and contributes to the wider work of the Church of England) was £67,602 in 2025 (£67,602 in 2024).

Energy costs (gas and electricity) for the church and halls were £30,334 (£22,628 reported for 2024).

2025's net movement of incoming & outgoing funds was a deficit of £1,169 on unrestricted funds (a deficit of £24,572 in 2024), a surplus of £26,016 on designated funds and a surplus of £3,338 on restricted funds, totalling a surplus of £28,185 for the year (a deficit of £26,680 reported for 2024).

At 31st December 2025, the sum of the all bank, investment deposit and on hand balances was £160,667, allowing for amounts payable to and by the PCC.

Reserves policy

It is PCC policy to maintain a balance on unrestricted funds of at least three month's unrestricted payments to smooth out fluctuations in cash flow and to cover emergency situations that may arise from time to time. For 2025, this equated to an average 3-monthly spend of £56,012. Since in the foreseeable future major improvements will be necessary to the church heating plant, the PCC consider it prudent to retain surplus reserves on deposit for the time being.

It is our policy to invest our funds balances not required for immediate use with the CCLA CBF Church of England Deposit Funds.

Structure, governance and management

The Parochial Church Council is a corporate body established by the Church of England under the PCC (Powers) Measure, 1956. This measure, together with the Church Representation Rules of the Church of England (2025), define the constitution of the PCC.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST BARNABAS EALING

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees who served during the year and up to the date of signature of the financial statements were:

Rev Sarah Howard - Jones (Chair)

Ian Thomas Hamerton

Dilys Janet Griffiths

Charles Robert Philip White

(Resigned 18 May 2025)

Kui Hoi Lo

John Hudson

Grace Olivia England

(Resigned 30 September 2025)

Isabel Anna Coleman

Timothy Peter Hart

Shine Raj

Laura Wilson

(Resigned 18 May 2025)

Janet Elizabeth Robinson

Linda Jamil

(Resigned 18 May 2025)

Ellen Coleman

Felicity Mather

John Llywelyn Tracy Newbegin

David Nicholas Barnes

Chris Bennett

Sarah Andrews

Robert Abram Barry Day

Valerie Anne Aitken

Miranda Gray

(Resigned 30 November 2025)

Recruitment and appointment of trustees

The method of appointment of PCC members is set out in the Church Representation Rules of the Church of England. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC, normally to serve a 3-year term.

The PCC is responsible for formulating, approving, and implementing policies and strategies that meet the organisational objectives, and accord with the aims and purposes of the charity, as set out in this document. The PCC meet approximately every other month and receive financial and operational reports. The PCC has a Standing Committee, a Finance Committee and a Premises Committee which meet as required.

Statement of trustees' responsibilities

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

The trustees' report was approved by the Board of Trustees.



Rev Sarah Howard - Jones (Chair)

Trustee

Date: 19.4.26

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST BARNABAS EALING

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST BARNABAS EALING

I report to the trustees on my examination of the financial statements of The Parochial Church Council Of The Ecclesiastical Parish Of St Barnabas Ealing (the charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of The Association of Chartered Accountants, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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).

I have completed my examination. I confirm that no 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 Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.



Siobhan Glenister, FCA

5 The Square

Bagshot

Surrey

GU19 5AX

United Kingdom

Date:19-04-2026.....

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST BARNABAS EALING

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes				
Income and endowments from:					
Donations and legacies	3	123,399	9,407	132,806	91,729
Church activities	4	2,168	-	2,168	3,007
Activities for generating funds	5	121,932	2,029	123,961	107,493
Investments	6	1,291	1,093	2,384	2,654
Children and Youth Group Activities	7	107	-	107	-
Total income		<u>248,897</u>	<u>12,529</u>	<u>261,426</u>	<u>204,883</u>
Expenditure on:					
Raising funds	8	4,980	-	4,980	5,846
Charitable activities	9	219,070	9,191	228,261	225,718
Total expenditure		<u>224,050</u>	<u>9,191</u>	<u>233,241</u>	<u>231,564</u>
Net income/(expenditure)		24,847	3,338	28,185	(26,681)
Transfers between funds		(2,339)	2,339	-	-
Net movement in funds	11	22,508	5,677	28,185	(26,681)
Reconciliation of funds:					
Fund balances at 1 January 2025		<u>953,047</u>	<u>22,922</u>	<u>975,969</u>	<u>1,002,650</u>
Fund balances at 31 December 2025		<u>975,555</u>	<u>28,599</u>	<u>1,004,154</u>	<u>975,969</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST BARNABAS EALING

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	15		847,026		848,266
Current assets					
Debtors	16	3,378		20,576	
Cash at bank and in hand		158,035		112,453	
		161,413		133,029	
Creditors: amounts falling due within one year	17	(4,285)		(5,326)	
Net current assets			157,128		127,703
Total assets less current liabilities			1,004,154		975,969
The funds of the charity					
Restricted income funds	19		28,599		22,922
Unrestricted funds	20		975,555		953,047
			1,004,154		975,969

The financial statements were approved by the trustees on 19.4.26



Rev Sarah Howard - Jones (Chair)
Trustee

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST BARNABAS EALING

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Charity information

The Parochial Church Council of the Ecclesiastical Parish of St Barnabas, Ealing otherwise referred to as the St Barnabas PCC, Ealing in this document, is registered with the Charity Commissioners (Registration No.1134041). The charity is governed by the Parochial Church Council Powers Measure (1956) as amended and Church Representation Rules.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated Funds are general funds set aside by the PCC for use in the future. Designated funds remain unrestricted, and the PCC may move any surplus to other unrestricted funds.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST BARNABAS EALING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

1.4 Income

In principle, incoming resources are recognised when:

- the PCC becomes legally entitled to the benefit of use of the resources;
- their ultimate receipt is virtually certain; and
- The monetary value can be measured with sufficient reliability.

Planned giving, collections and similar donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Investment income is accounted for when receivable. Grants and legacies are accounted for when the PCC is entitled to the use of the resources, their ultimate receipt is considered reasonably certain, and the amounts due are readily quantifiable. Licensing income and rental income arising from the letting of church premises is recognised when due. All incoming resources are accounted-for gross.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Grants and donations are accounted for when paid over, or when awarded if that award creates a binding or constructive obligation on the PCC. The Diocesan Common Fund contribution expected to be paid over is accounted for when due. All other expenditure is generally recognised when it is incurred and is accounted-for gross.

Liabilities

All debts owed by the church at year-end are listed in Section 7(a) of these notes, and shown in total on the Balance Sheet.

Amounts that the church is committed to paying at some time after the end of the 2025.

1.6 Tangible fixed assets

Fixed assets have been capitalised if they can be used for more than one year, and cost at least £1,000. For 2025 these have been depreciated on a straight-line basis according to their notional useful service life, as indicated in the table below.

Freehold land and buildings	Nil
Fixtures and fittings	25% SL

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST BARNABAS EALING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Donations and gifts	123,399	9,407	132,806	91,729

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST BARNABAS EALING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

3 Income from donations and legacies

(Continued)

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Donations and gifts				
Stewardship income	32,725	-	32,725	33,731
PGS Giving	28,550	650	29,200	19,407
Gift Aid — Envelopes	20	-	20	130
Other Planned Giving	1,375	-	1,375	2,200
Loose plate collections	5,367	-	5,367	8,885
Giving through church boxes	321	-	321	309
Coffee money	343	-	343	322
One-off Gift Aid gifts	1,397	1,000	2,397	540
All SumUp Donations	4,226	-	4,226	2,676
Donations, appeals etc	6,430	315	6,745	4,176
Donations: Flowers		-	-	466
Donations: Musician Sponsorship		1,494	1,494	485
Donations: Food Pantry, Fuel Poverty		3,430	3,430	920
Donations: Memory Café		2,268	2,268	3,141
Tax recoverable on Gift Aid	9,482		9,482	10,486
Tax Recovered on PGS Giving	5,948	-	5,948	3,857
Legacies	27,215		27,215	-
Tax recovered on Musician Sponserhip		249	249	-
	<u>123,399</u>	<u>9,406</u>	<u>132,806</u>	<u>91,729</u>

4 Income from church activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fees for weddings and funerals	<u>2,168</u>	<u>3,007</u>

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST BARNABAS EALING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

5 Income from activities for generating funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Fund Raising	9,422	-	9,422	3,244
Pitshanger Pictures & Events	4,654	-	4,654	1,192
Church Hall lettings - one-off	13,609	-	13,609	22,302
Church Hall lettings - regular	59,989	-	59,989	62,621
Church Hire	34,258	-	34,258	18,134
Concerts	-	2,029	2,029	-
	<u>121,932</u>	<u>2,029</u>	<u>123,961</u>	<u>107,493</u>

6 Income from investments

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Interest receivable	<u>1,291</u>	<u>1,093</u>	<u>2,384</u>	<u>2,654</u>

7 Children and Youth Group Activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Children and Youth Group Activities	<u>107</u>	<u>-</u>

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST BARNABAS EALING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

8 Expenditure on raising funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Cost of fêtes & other events	2,057	-	2,057	104
Pitshanger Pictures & Events	470	-	470	813
Fund-raising Hospitality & Kitchen	26	-	26	70
Administration	1,362	-	1,362	3,771
Bookstall costs	-	-	-	538
Other PCC property upkeep	225	-	225	550
Church major repairs - structure	840	-	840	-
	<u>4,980</u>	<u>-</u>	<u>4,980</u>	<u>5,846</u>

9 Expenditure on charitable activities

	2025 £	2024 £
Direct costs		
Staff costs	40,431	39,847
Charitable & Community Support	4,763	9,136
Clergy & Ministry Costs	68,438	73,225
Office & Administration	4,178	4,699
Music & Worship	7,174	8,832
Children and Youth Group Activities	487	-
	<u>125,471</u>	<u>135,739</u>
Share of support and governance costs (see note 10)		
Support costs	99,670	88,059
Governance costs	3,120	1,920
	<u>228,261</u>	<u>225,718</u>
Analysis by fund		
Unrestricted funds	219,070	216,601
Restricted funds	9,191	9,117
	<u>228,261</u>	<u>225,718</u>

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST BARNABAS EALING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

10 Support costs allocated to activities

	Total 2025 £	Total 2024 £
Depreciation	1,240	4,100
Charitable & Community Support	597	1,201
Clergy & Ministry Costs	764	8,587
Office & Administration	9,604	10,827
Music & Worship	4,230	4,449
Church Building Running Costs	52,895	37,130
Hall Running Costs	30,340	21,765
Governance	3,120	1,920
	<u>102,790</u>	<u>89,979</u>

Governance costs comprise of:	2025 £	2024 £
Accountancy fee	3,120	1,920
	<u>3,120</u>	<u>1,920</u>

11 Net movement in funds	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	<u>1,240</u>	<u>2,862</u>

12 Trustees

With the exception of one person (see Note 22), no other trustees (or any person connected with them) received any remuneration or benefits from the charity during the year.

13 Employees

The average monthly number of employees during the year was:

2025 Number	2024 Number
<u>5</u>	<u>6</u>

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST BARNABAS EALING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

13 Employees	(Continued)	
Staff costs	2025 £	2024 £
Staff costs	40,182	39,644
Other pension costs	249	203
	<u>40,431</u>	<u>39,847</u>

The number of employees on the payroll during the year were 5.

The people employed during the year by the PCC were as follows: Operations Manager; Verger/Handyman; Families Minister; Director of Music; Gospel Choir Director

No employee of the PCC received total remuneration (excluding employer pension costs) exceeding £60,000.

The PCC and the Operations Manager are considered to be the key management personnel of the charity. There were no employee benefits to key management personnel in the previous or current years.

14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

15 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 January 2025	847,026	16,683	863,709
At 31 December 2025	847,026	16,683	863,709
Depreciation and impairment			
At 1 January 2025	-	15,443	15,443
Depreciation charged in the year	-	1,240	1,240
At 31 December 2025	-	16,683	16,683
Carrying amount			
At 31 December 2025	847,026	-	847,026
At 31 December 2024	847,026	1,240	848,266

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST BARNABAS EALING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

16 Debtors	2025	2024
	£	£
Amounts falling due within one year:		
Other debtors	3,378	20,576
	<u> </u>	<u> </u>
17 Creditors: amounts falling due within one year	2025	2024
	£	£
Other taxation and social security	419	-
Trade creditors	746	3,406
Accruals and deferred income	3,120	1,920
	<u> </u>	<u> </u>
	<u>4,285</u>	<u>5,326</u>

Diocesan parish contribution

The PCC offered to pay a total of £67,600 to the Diocese of London during 2025, as its "Common Fund" contribution. This sum was paid in full and on time. The Common Fund contribution represents a share of the total cost of clergy stipends, clergy housing, and Diocesan support.

The PCC has offered to pay £72,000 Common Fund contribution to the Diocese during 2026.

18 Retirement benefit schemes	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	249	203
	<u> </u>	<u> </u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST BARNABAS EALING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

19 Restricted funds

The restricted funds mainly consisted of the Youth Music fund and the food/pantry fund during the year.

	At 1 January 2025	Incoming resources	Resources expended	Transfers	At 31 December 2025
	£	£	£	£	£
	-	-	-	-	-
Apse Restoration Fund	9,500	-	-	-	9,500
Flower Fund	(97)	-	(88)	185	-
Memory Café & Fuel Poverty Fund	3,344	3,268	(1,866)	(260)	4,487
Scholars Fund	(2,142)	1,743	(1,833)	2,142	(91)
Food Pantry Fund	1,403	3,430	(1,795)	313	3,351
Music Fund	10,915	3,121	(3,333)	-	10,703
Junior Music Fund	-	650	-	-	650
Choir	-	315	(276)	(39)	-
	<u>22,922</u>	<u>12,529</u>	<u>(9,191)</u>	<u>2,339</u>	<u>28,599</u>
Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
Apse Restoration Fund	-	-	-	9,500	9,500
Vicar's Discretionary Fund	-	-	(800)	800	-
Flower Fund	(156)	466	(407)	-	(97)
Memory Café & Fuel Poverty Fund	1,010	3,141	(2,234)	1,427	3,344
Choral Scholars Fund	-	979	(3,121)	-	(2,142)
Food Pantry Fund	708	1,187	(493)	-	1,402
Music Fund	32,674	1,236	(2,062)	(20,933)	10,915
	<u>34,236</u>	<u>7,009</u>	<u>(9,117)</u>	<u>(9,206)</u>	<u>22,922</u>

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST BARNABAS EALING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

19 Restricted funds

(Continued)

Apse Restoration Fund

This fund was set up to restore and preserve the wall paintings created by James Clark at the East end of the church. They have deteriorated over the years due mainly to water damage.

Vicar's Discretionary Fund

This fund has been set up so that the Vicar may make discretionary payments to parishioners in need.

The Flower Fund

This fund was setup to pay for flowers in church on Sundays and especially on Feast Days (i.e. Easter etc). People make donations to these funds, and they also make donations for flowers in church on the anniversary of a spouse's death.

The Memory Café & Fuel Poverty Fund

This fund continues to help local people suffering from memory loss, loneliness and/or isolation and also carers. Along with tea and cake, there are physical activities, games, singing and conversation. The Memory Café also provides a warm space for people struggling with fuel poverty.

Choral Scholar's Fund

The fund was setup for a specific arrangement regarding the sponsored soprano in the choir where the singer's costs were covered by the value of a sponsored donation and related gift aid.

Food Pantry

A food bank was setup to support local people struggling with the cost of living. Donations to this fund are made both in cash which is used to buy food, and in kind.

Music Fund

A Music Fund was created many years ago by a £20,000 legacy donation. The fund was for music generally. By 2016 the fund had reduced to some £10,000 as it was at the time and still is partly being used to pay for the Lay Clerks. The choir give occasional concerts to raise money for this fund.

Junior Music Fund

This fund was established following a designated donation towards the costs of setting up and running a Junior Choir, or any similar activities that support and encourage singing by junior members of the parish

Choir Fund

The Choir Fund was established in 2025 following specific donations for gifts for a choir member and the organist, and the funds were fully used during the year.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST BARNABAS EALING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	Transfers	At 31 December 2025
	£	£	£	£	£
Boiler Fund	-	25,000	-	-	25,000
Vestments And Alter Linen	-	2,215	-	-	2,215
General funds	953,047	221,682	(224,050)	(2,339)	948,340
	<u>953,047</u>	<u>248,897</u>	<u>(224,050)</u>	<u>(2,339)</u>	<u>975,555</u>
Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
General funds	968,414	197,874	(222,447)	9,206	953,047
	<u>968,414</u>	<u>197,874</u>	<u>(222,447)</u>	<u>9,206</u>	<u>953,047</u>

21 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 December 2025:			
Tangible assets	818,427	28,599	847,026
Current assets/(liabilities)	157,128	-	157,128
	<u>975,555</u>	<u>28,599</u>	<u>1,004,154</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Tangible assets	825,344	22,922	848,266
Current assets/(liabilities)	127,703	-	127,703
	<u>953,047</u>	<u>22,922</u>	<u>975,969</u>

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST BARNABAS EALING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

22 Related party transactions

During the course of the year £6,257 (2024: £6,171) was paid to a member of the PCC in respect of building maintenance and verges duties fulfilled during the year. The payment was made under the authority granted by the Parochial Church Councils (Powers) Measure 1956, Section 7A and approved by the PCC.