

# **St Leonard's Church Chesham Bois**



## **TRUSTEES' ANNUAL REPORT & ACCOUNTS**

**For the Year Ended 31<sup>st</sup> December 2025**

**Registered Charity Number 1134113**

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# ST LEONARD'S CHURCH, CHESHAM BOIS

## TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2025

**REGISTERED CHARITY 1134113**

### OBJECTIVES & ACTIVITIES

The primary object of the 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 has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic and social.

We focus on Jesus because he defines our identity. The Father shows us what to do, we trust him in all circumstances and we expect to see the Kingdom manifest. We seek to maintain the values, vision and mission of the Parish.

Quinquennial inspection repairs are normally addressed along with other items including ongoing maintenance items.

The PCC also has ongoing maintenance responsibility for the Parish Centre and 19 Stubbs End Close (1st January - 31st August).

### CHURCH ACTIVITIES

January - December Sunday	10.30am 7.00pm	Family Celebration in Church (online and in person) Encounter (Fortnightly) in Church
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A variety of other meetings and youth and children's activities took place during the week including other services, fellowship groups and young people's and children's meetings as below.

Youth and Children's activities  
Home groups  
Training  
Prayer groups

We rely very heavily upon and are indebted to the voluntary effort and resources of our membership, particularly those who support the youth minister and children's minister/co-ordinator to run all the activities on Sundays as well as during the week. We are also grateful for the voluntary effort of the teams that perform many and varied tasks in and around the parish. We continue to provide online services to those who are unwell, receiving treatment or who are away from the parish.



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## **PUBLIC BENEFIT**

The PCC has referred to the guidance in the Charity Commission's General Guidance on Public Benefit when reviewing its aims and objectives and in planning its future activities. In particular the PCC considers how planned activities will contribute to the aims and objectives it has set.

The Church of St. Leonard's Chesham Bois has a public duty and charge to the 'cure of souls' for the associated ecclesiastical parish. The overall ministry and work of the PCC, the clergy and staff routinely embraces this charge. All services and the majority of activities are accessible and open to our local and wider community with the sermons also available online. As an Anglican Church we serve parishioners through arranging baptism, funeral, and wedding ceremonies which includes wedding preparation. We recognise that in following Jesus it is possible to live in a community that not only builds up and strengthens our members but can also be a blessing to the wider community in which we live. Normal activities would include involvement and integration with Chesham Bois CE School, including curriculum support, pastoral support and school assemblies. The pupils also visit the church for services four times a year, Harvest, Christmas, Easter and end of year.

## **ACHIEVEMENTS & PERFORMANCE**

The Electoral Roll was updated in April 2025 for the APCM and recorded 83 members.

In 2025 there were: -

6	Baptisms
0	Dedications
0	Weddings
3	Funerals
1	Burial of ashes

Our understanding is that as Christians, our life together is expressed in community and this is most readily realised in smaller group meetings beyond Sunday services. These groups are committed to realising in practice the values of the church. We have 5 adult home groups and 2 youth groups.

## **STAFF AND LEADERSHIP**

The staff and leadership teams comprise:

Laurie Clow Ruth Leach	Rector Office Manager and Rector's PA (January 2025 - July 2025) Freedom Prayer Coordinator
Alice Somervell	Administrator and Events Coordinator Rector's PA (August 2025- December 2025)
Bekki Hadley	Children & Families Worker (January 2025-May 2025)
Jonny Somervell	Worship Pastor/Youth Worship/Youth Pastor
Jackie Lambert	Licensed Lay Minister
Diana Wright	Prophet
Denise Kolb	Parish Safeguarding Officer



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## **PCC**

The PCC met 7 times during the year. The average level of attendance was 82%. Matters considered during the year are tabulated below.

Budgets and expenditure Health and Safety, Risk Assessments and Safeguarding Financial matters including CCT property rentals, staff costs Mission and our Kingdom Partners Children's and Youth work Church Property Maintenance Staff Matters including office members PCC Committees Parish Centre redevelopment Parish Council Office rental in the parish centre Church weekend away One-off Financial gifts and support of Church members and other Churches, Budgets Parish Center hire Deanery Synod updates Church policies Culture Audit Policies LLM candidacy Stubbs End Close Licence Chesham Bois School Foundation Governor Vacancy
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## **MISSION & TRAINING**

The church membership were involved with the following activities during the course of the year: -

Seniors' Ministry with other churches in Amersham Freedom Prayer Youth Ministry (including weekend away and Limitless) Junior Children's' Holiday Activities Homegroups
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These and other activities are fully reported in the APCM Annual Report Booklet.



## FINANCIAL REVIEW

The PCC accounts for the year 2025 are attached and have been duly examined and approved.

The accounts indicate a decrease in the level of income and expenditure in 2025 over 2024.

At the end of 2025 the overall normal expenditure is less than normal income.

The ongoing financial commitments of the PCC are related to the continued ministry of the church, its members and payment of employed staff that support them and to the maintenance and fabric of the buildings.

Until May 2025, one children and families worker was housed in 19 Stubbs End Close. Council tax for 19 Stubbs End Close was met by the PCC. This property is occupied by annual licence from the Chiltern Christian Trust, which ended 31 August 2025.

Due to the maintenance of the Church fabric and buildings the PCC paid the Parish Share until 30 September 2025.

## RESERVES POLICY

In January 2021, the PCC set the General Fund reserve policy level at £60,000 following the annual review.

This was set at a suitable amount to cover general operational expenditure for three months excluding the Parish Share. However the operational costs have reduced since 2021.

At the end of 2025 the general unrestricted funds available to the PCC amounted to £43,328.73. The PCC recognises that this figure is below the stated reserve policy level, but considers the church viable.

Restricted Funds are those received by the PCC, subject to special conditions imposed by the donor. These funds may only be used for the particular purposes for which they were given.

Designated Funds are unrestricted fund that have been earmarked by the donor or PCC for specific future purposes or projects. While designated funds are not restricted, they are set aside to reflect the PCC's intentions.



## STRUCTURE, GOVERNANCE & MANAGEMENT

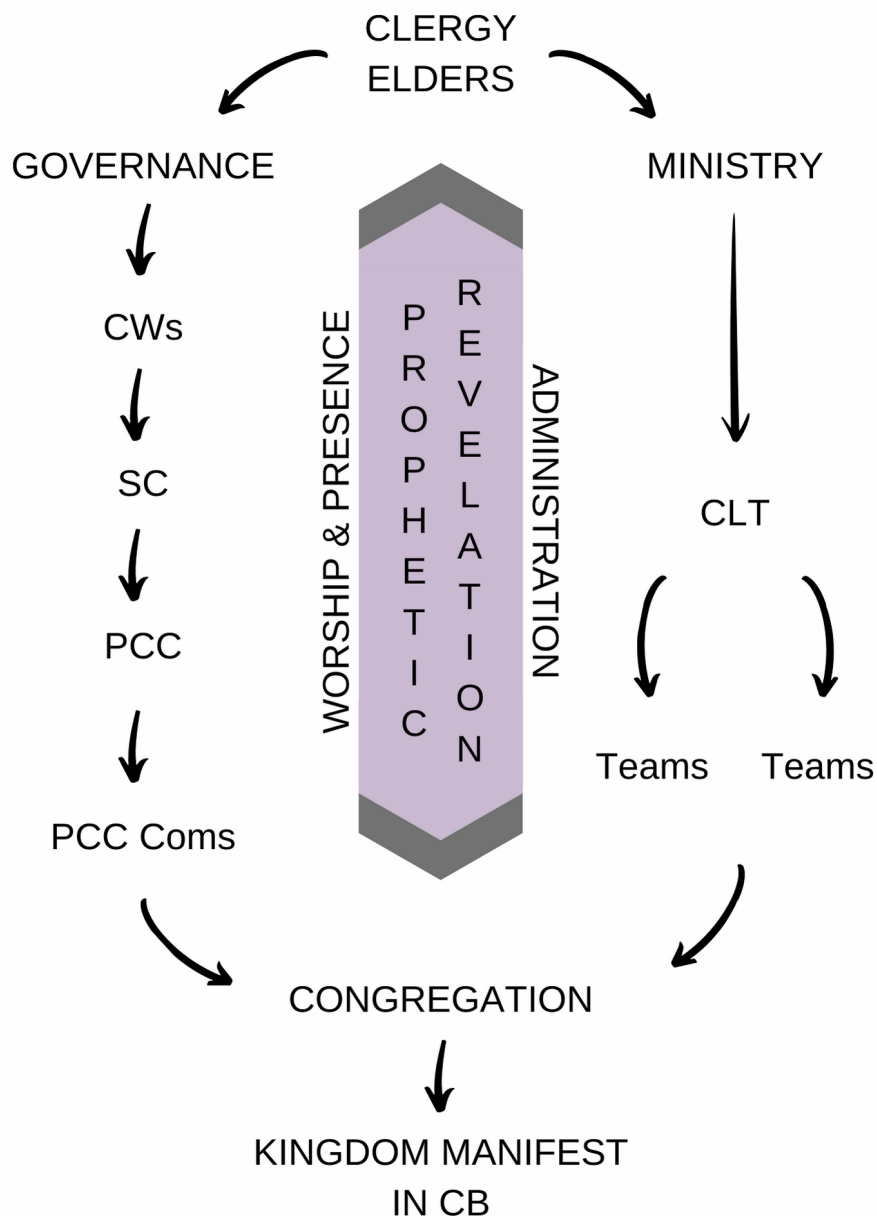
The Parochial Church Council (PCC) is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC became a registered charity with the Charity Commission on the 5<sup>th</sup> February 2010.

Members of the PCC are either ex-officio, elected by the Annual Parochial Church Meeting (APCM) or co-opted in accordance with the Church Representation Rules.

Policies and procedures for Health & Safety, Disability Discrimination legislation and Safeguarding are regularly reviewed. The PCC applies the Diocese of Oxford Safeguarding Policy and the Safeguarding Representative is Denise Kolb.

A review of the major risks was undertaken and a risk register with action plan exists and is held by the Office Manager.

Illustrative diagram showing the current structures, roles and responsibilities.





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The PCC operated with two main committees in 2025

<b>Standing Committee</b> <i>Chair: Rector (January-August) Church Warden (September-December)</i>	Standing Committee is the executive committee of the PCC. It has power to transact the business of the PCC between PCC meetings, subject to any parameters set by the Council including spending up to £400. Standing Committee shapes the agenda for PCC meetings.
<b>Mission Committee</b> <i>Chair: Rector (January-May) On rotation (June-December)</i>	This committee oversees the mission support function of the Church, supporting individuals, societies and projects at home and overseas. It recommends the allocation of funds to the PCC and is responsible for the distribution of these monies.





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## REFERENCE & ADMINISTRATIVE DETAILS

<b>Full Name</b>	The Parochial Church Council of St. Leonard's Chesham Bois
<b>Church Address</b>	High Bois Lane, Chesham Bois, Amersham, Buckinghamshire, HP6 6DG
<b>Correspondence Address</b>	The Church Office, Parish Centre, Glebe Way, Chesham Bois, Amersham, Buckinghamshire, HP6 5ND
<b>Bank Address</b>	TSB Bank, PO Box 373, Leeds, LS14 9GQ
<b>Independent Examiner</b>	David Steel
<b>Rector</b>	Revd Laurie Clow

## MEMBERSHIP OF THE PAROCHIAL CHURCH COUNCIL DURING 2025

<b>Rector (Chairman)</b>	Revd Laurie Clow	
<b>Licensed Lay Ministers</b>	Jackie Lambert	
<b>Churchwardens</b>	Alison Greenhalgh ~	
	Choi Van Rest °	
<b>PCC Secretary</b>	Gillian Hafner	
<b>PCC Treasurer</b>	Samantha McEwen "	
<b>Diocesan Representatives</b>		
<b>Deanery Representatives</b>	Jackie Lambert	
<b>Lay Representatives</b>	<b>Elected</b>	
	<b>2021</b>	Samantha McEwen "
	<b>2022</b>	Alan Lewis ~
	<b>2023</b>	Stephen Pimenta Gillian Hafner
		Paul Evans ~ Jennifer Sawyer ~
	<b>2024</b>	Paul Chiappetti
	<b>2025</b>	Philip Crispin * Anna Rabindrakumar *
		Matthew Palmer * Daniel Stocker ^
	~ Until 28 <sup>th</sup> April 2025	
	* From APCM Meeting 28 <sup>th</sup> April 2025	
	^ From APCM Meeting 28 <sup>th</sup> April 2025 until 12 <sup>th</sup> January 2026	
	° From APCM Meeting 28 <sup>th</sup> April 2025 until 18 <sup>th</sup> February 2026	
	" Until 23 <sup>rd</sup> February 2026	



## STATEMENT OF TRUSTEES' RESPONSIBILITIES

The members of the Parochial Church Council are required to prepare financial statements each year. These give a true and fair view of the Parochial Church Council's financial activities during the year and of its financial position at year end. In preparing financial statements giving a true and fair view, the members should follow best practice and:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Parochial Church Council will continue in operation.

The members of the Parochial Church Council are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Parochial Church Council and which enable them to ascertain the financial position of the Parochial Church Council and ensure that the financial statements comply with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014. They are also responsible for safeguarding the assets of the Parochial Church Council and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## RELATED PARTY TRANSACTIONS AND TRUSTEES' REMUNERATIONS

Statements and details of related transactions can be found in Note 7 of the accounts.

Approved by the Parochial Church Council on 30th March 2026 and signed on their behalf.

Gilly Hafner  
PCC Secretary



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**INDEPENDENT EXAMINER'S REPORT**

**TO THE PAROCHIAL CHURCH COUNCIL OF ST LEONARD'S CHURCH, CHESHAM BOIS**

**Charity number 1134113**

**Responsibilities and basis of report**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2025.

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

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

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

Signed:

Date:

30/3/26

Name:

DAVID STEEL AEA



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## STATEMENT OF FINANCIAL ACTIVITIES

For the period from 01 January 2025 to 31 December 2025

	Unrestricted funds	Designated funds	Restricted funds	Total funds	Prior year total funds
<b>Receipts</b>					
2(a) Incoming resources from donors	202,206.11	-239.75	5,145.00	207,111.36	331,118.97
2(b) Other voluntary incoming resources	38.05	-	2,921.45	2,959.50	7,664.53
2(c) Income from charitable and ancillary trading	2,270.00	8,986.53	-	11,256.53	10,086.80
2(d) Other ordinary incoming resources	-	-	2,562.20	2,562.20	25,698.72
2(e) Income from investments	3,240.54	-	-	3,240.54	624.88
<b>Total income</b>	<b>207,754.70</b>	<b>8,746.78</b>	<b>10,628.65</b>	<b>227,130.13</b>	<b>375,193.90</b>
<b>Payments</b>					
3(a) Grants	25.00	17,880.00	448.25	18,353.25	21,961.39
3(b) Activities directly relating to the work of the church	178,562.93	-	9,642.55	188,205.48	249,527.25
3(c) Costs of generating funds	418.88	18,064.63	-	18,483.51	19,911.08
<b>Total expenditure</b>	<b>179,006.81</b>	<b>35,944.63</b>	<b>10,090.80</b>	<b>225,042.24</b>	<b>291,399.72</b>
<b>Net income / (expenditure) resources before transfer</b>	<b>28,747.89</b>	<b>-27,197.85</b>	<b>537.85</b>	<b>2,087.89</b>	<b>83,794.18</b>
<b>Transfers:</b>					
Gross transfers between funds - in	-	27,849.93	8,411.15	36,261.08	64,220.44
Gross transfers between funds - out	-36,261.08	-	-	-36,261.08	-64,220.44
Other recognised gains / losses	-	-	-	-	-
Gains/losses on investment assets	-	-	-	-	-
Gains on revaluation, fixed assets, charity's own use	-	-	-	-	-
<b>Net movement in funds</b>	<b>-7,513.19</b>	<b>652.08</b>	<b>8,949.00</b>	<b>2,087.89</b>	<b>83,794.18</b>
Reconciliation of funds					
Total funds brought forward	50,841.92	55,560.03	3,365.00	109,766.95	25,972.77
<b>Total funds carried forward</b>	<b>43,328.73</b>	<b>56,212.11</b>	<b>12,314.00</b>	<b>111,854.84</b>	<b>109,766.95</b>
<b>Represented by</b>					
<b>Unrestricted</b>					
General Fund	43,328.73	-	-	43,328.73	50,841.92
<b>Designated</b>					
Mission Fund	-	6,212.11	-	6,212.11	5,560.03
Parish Centre Build	-	50,000.00	-	50,000.00	50,000.00
<b>Restricted</b>					
Parish Centre Build	-	-	5,240.00	5,240.00	3,365.00
Events	-	-	7,074.00	7,074.00	-
<b>Total funds</b>	<b>43,328.73</b>	<b>56,212.11</b>	<b>12,314.00</b>	<b>111,854.84</b>	<b>109,766.95</b>



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## BALANCE SHEET

	Note	General	Designated	Restricted	At 31/12/2025 £	At 31/12/2024 £
<b>Fixed assets</b>						
Assets	5	-	-	-	-	-
<b>Current assets</b>						
Debtors		4,861.52	1,100.20	8,383.56	14,345.28	7,361.87
Cash At Bank And In Hand		<u>39,124.12</u>	<u>55,846.39</u>	<u>3,930.44</u>	<u>98,900.95</u>	<u>107,713.17</u>
		<b>43,985.64</b>	<b>56,946.59</b>	<b>12,314.00</b>	<b>113,246.23</b>	<b>115,075.04</b>
<b>Liabilities</b>						
Creditors: Amounts Falling Due In One		<u>656.91</u>	<u>734.48</u>	-	<u>1,391.39</u>	<u>5,308.09</u>
		<b>656.91</b>	<b>734.48</b>	-	<b>1,391.39</b>	<b>5,308.09</b>
<b>Net current assets less current liabilities</b>		<b>43,328.73</b>	<b>56,212.11</b>	<b>12,314.00</b>	<b>111,854.84</b>	<b>109,766.95</b>
<b>Total assets less current liabilities</b>		<b>43,328.73</b>	<b>56,212.11</b>	<b>12,314.00</b>	<b>111,854.84</b>	<b>109,766.95</b>
<b>Liabilities</b>		-	-	-	-	-
<b>Total net assets less liabilities</b>		<b>43,328.73</b>	<b>56,212.11</b>	<b>12,314.00</b>	<b>111,854.84</b>	<b>109,766.95</b>
<b>Represented by</b>						
<b>Unrestricted</b>						
Unrestricted - General Fund		43,328.73	-	-	43,328.73	50,841.92
<b>Designated</b>						
Designated - Mission Fund		-	6,212.11	-	6,212.11	5,560.03
Designated - Parish Centre		-	-	-	-	-
Designated - Parish Centre Build		-	50,000.00	-	50,000.00	50,000.00
<b>Restricted</b>						
Restricted - Events		-	-	7,074.00	7,074.00	-
Restricted - Parish Centre Build		-	-	5,240.00	5,240.00	3,365.00
<b>Fund Totals</b>	6	<b>43,328.73</b>	<b>56,212.11</b>	<b>12,314.00</b>	<b>111,854.84</b>	<b>109,766.95</b>

These accounts have been approved by the PCC on 30<sup>th</sup> March 2026  
and are signed on their behalf by:

Gilly Hafner  
PCC Secretary



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**STATEMENT OF CASH FLOWS**

	Note	2025 £	2024 £
<b>Cash flows from operating activities</b>			
New Cash provided by/(used in) operating activities	A	-12,052.76	93,990.62
<b>Cash flows from investing activities</b>			
Interest		3,240.54	624.88
<b>Changes in cash in year</b>			
Cash at beginning of the year		107,713.17	13,097.67
Cash at end of the year	B	<u><u>98,900.95</u></u>	<u><u>107,713.17</u></u>
 <b>A Reconciliation of net income/(expenditure) to net cash flows</b>			
Purchase of Fixed Assets		-	-
Net income/(expenditure) for year per the statement of financial activities		2,087.89	83,794.18
Dividends, interest and rents from investments		-3,240.54	-624.88
(Increase)/Decrease in debtors		-6,983.41	9,395.81
Increase/(Decrease) in creditors		-3,916.70	-1,820.17
Depreciation of Fixed Assets		-	3,245.68
 <b>Net cash provided by (used in) operating activities</b>		<u><u>-12,052.76</u></u>	<u><u>93,990.62</u></u>
 <b>B Analysis of cash and cash equivalents</b>			
Cash in hand		-	1.49
Notice deposits (less than 3 months)		<u>98,900.95</u>	<u>107,711.68</u>
		<u><u>98,900.95</u></u>	<u><u>107,713.17</u></u>



## NOTES TO THE ACCOUNTS

### 1 ACCOUNTING POLICIES

#### **Basis of Preparation**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

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

#### **Funds**

General Funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application to the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted. The restricted funds are those which are given for specific purposes.

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

#### **Income from:**

##### *Income from Donors*

Collections are recognised when banked by or on behalf of the PCC.

Planned giving is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised when the income is recognised.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

##### *Income from charitable and ancillary trading*

Rental income from the letting of church premises is recognised when the rental is received.

##### *Income from investments*

Bank interest entitlements are accounted for as they are received.



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**Expenditure on:**

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

*Grants*

Grants and donations are accounted for when paid over, and when allocated by the PCC.

*Activities directly relating to the work of the church*

The Diocesan parish share is accounted for when paid.

**Fixed Assets**

*Parish Centre*

The Parish Centre is held by the Oxford Diocesan Board of Finance for the beneficial ownership of the Rector and Churchwardens. No value is included in the PCC accounts for this asset. In the absence of carrying out a valuation it is not possible to accurately establish the current value of this asset.

*Consecrated property and moveable church furnishings*

Consecrated and beneficed property is excluded from the accounts by s.10(2)(a)&(c) of the Charities Act 2011. No value is placed on moveable church furnishings held by the Churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be unalienable property. All expenditure incurred during the year on consecrated or benefice buildings or moveable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA.

*Other fixtures, fittings and office equipment*

Equipment used within the premises, parish centre or other aspects of the church's work is capitalised where this cost is more than £2,000 and depreciated over 4 years.

**Current Assets**

Amounts owing to the PCC at 31st December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.

Short-term deposits include cash held on deposit with the bank.





**ST LEONARD'S CHURCH, CHESHAM BOIS**  
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**Analysis of income and expenditure**  
**01 January 2025 to 31 December 2025**

	<u>General</u>	<u>Designated</u>	<u>Restricted</u>	<u>Total</u>	
				<u>This year</u>	<u>Last year</u>
<b>Receipts</b>					
<b>2(a) Incoming resources from donors</b>					
Bankers Orders	123,433.93	-	-	123,433.93	139,209.36
Irregular & One-off gifts	33,689.31	-	-	33,689.31	117,209.08
Gifts from Organisations & Trusts	3,382.50	-	-	3,382.50	8,412.75
Gift Aid - Tax Refund	30,122.72	-239.75	435.00	30,317.97	32,752.65
GASDS	482.48	-	-	482.48	747.83
Collections	454.10	-	-	454.10	876.70
Card Transaction Fees	-11.02	-	-	-11.02	-24.40
Property Rent	10,652.09	-	-	10,652.09	12,000.00
Parish Weekend Contributions	-	-	-	-	14,540.00
Youth Activities	-	-	4,710.00	4,710.00	4,795.00
Home Grown Worship	-	-	-	-	600.00
	<u>202,206.11</u>	<u>-239.75</u>	<u>5,145.00</u>	<u>207,111.36</u>	<u>331,118.97</u>
<b>2(b) Other voluntary incoming resources</b>					
Events Income	-	-	20.00	20.00	1,191.66
Collaborative Ministries	-	-	752.45	752.45	2,031.87
Specified Giving	-	-	2,149.00	2,149.00	1,420.00
Special Collections	-	-	-	-	-
Sundry Income	38.05	-	-	38.05	300.00
Donations	-	-	-	-	721.00
Parish Centre Development Income	-	-	-	-	2,000.00
	<u>38.05</u>	<u>-</u>	<u>2,921.45</u>	<u>2,959.50</u>	<u>7,664.53</u>
<b>2(c) Income from charitable and ancillary</b>					
Maryland	-	-	-	-	230.40
Parish Centre	-	8,986.53	-	8,986.53	7,474.40
Bookstall	-	-	-	-	-
Baptism Income	19.00	-	-	19.00	36.00
Wedding Fees	112.00	-	-	112.00	241.00
Funeral Fees	<u>2,139.00</u>	<u>-</u>	<u>-</u>	<u>2,139.00</u>	<u>2,105.00</u>
	<u>2,270.00</u>	<u>8,986.53</u>	<u>-</u>	<u>11,256.53</u>	<u>10,086.80</u>
<b>2(d) Other ordinary incoming resources</b>					
Insurance Payment received	-	-	2,562.20	2,562.20	-
Legacies	-	-	-	-	25,698.72
	-	-	<u>2,562.20</u>	<u>2,562.20</u>	<u>25,698.72</u>
<b>2(e) Income from investments</b>					
Bank Interest	<u>3,240.54</u>	<u>-</u>	<u>-</u>	<u>3,240.54</u>	<u>624.88</u>
	<u>3,240.54</u>	<u>-</u>	<u>-</u>	<u>3,240.54</u>	<u>624.88</u>
<b>Receipts Grand totals</b>	<u><u>207,754.70</u></u>	<u><u>8,746.78</u></u>	<u><u>10,628.65</u></u>	<u><u>227,130.13</u></u>	<u><u>375,193.90</u></u>



**ST LEONARD'S CHURCH, CHESHAM BOIS**  
**TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2025**

**Analysis of income and expenditure**  
**01 January 2025 to 31 December 2025**

	General	Designated	Restricted	Total	
				This year	Last year
<b>Payments</b>					
<b>3(a) Grants</b>					
Lunchbowl Network	-	3,000.00	-	3,000.00	3,175.00
C.M.S. - Steve Poulson	-	3,720.00	-	3,720.00	3,895.00
Claire & Jack Bonham Cozens	-	7,440.00	-	7,440.00	7,615.00
Tree of Life/Portals	-	3,720.00	-	3,720.00	3,895.00
Tear Fund	-	-	-	-	1,529.15
British Legion Poppy Appeal	25.00	-	-	25.00	25.00
Specified Gifts - Non Mission	-	-	448.25	448.25	1,572.54
Mission Giving - General	-	-	-	-	250.00
Mission Expenses	-	-	-	-	4.70
	<b>25.00</b>	<b>17,880.00</b>	<b>448.25</b>	<b>18,353.25</b>	<b>21,961.39</b>
<b>3(b) Activities directly relating to the work of the church</b>					
Parish Share	65,733.57	-	-	65,733.57	86,611.87
LLM Costs	-	-	-	-	160.00
Rectory	3,428.43	-	-	3,428.43	3,287.78
Church Building Costs	6,135.96	-	2,731.20	8,867.16	7,484.71
Churchyard Maintenance	1,280.00	-	-	1,280.00	1,080.00
Flowers	21.50	-	-	21.50	125.00
Service Materials	301.18	-	-	301.18	202.63
Wine, Bread & Wafers	46.65	-	-	46.65	17.45
Worship Ministry	-	-	-	-	67.39
Worship Licences	812.00	-	154.00	966.00	1,710.75
Chapel - Rent & Electricity	-	-	-	-	100.00
Homegrown Worship	-	-	-	-	737.50
House Group Materials	71.91	-	-	71.91	-
Youth Ministry	-	-	4,984.75	4,984.75	8,822.07
Children's Ministry	510.52	-	-	510.52	692.49
Safeguarding	127.50	-	-	127.50	137.99
Baptisms	639.08	-	-	639.08	15.89
Weddings	241.00	-	-	241.00	-
Funerals	2,023.75	-	-	2,023.75	1,495.00
Pastoral Ministry	22.82	-	-	22.82	54.00
Chesham Bois School	638.49	-	-	638.49	409.66
Rector's Discretionary Payments & Gifts	-	-	-	-	400.00
Lay Training	174.72	-	-	174.72	77.7
Outreach	-	-	-	-	122.41
19 Stubbs End Close Costs	16,094.93	-	-	16,094.93	15,162.98
Office Phones	901.63	-	-	901.63	1,006.97
General Office Expenses	103.22	-	-	103.22	335.13



**ST LEONARD'S CHURCH, CHESHAM BOIS**  
**TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2025**

**Analysis of income and expenditure**  
**01 January 2025 to 31 December 2025**

	<b>Total</b>				
	<b>General</b>	<b>Designated</b>	<b>Restricted</b>	<b>This year</b>	<b>Last year</b>
General Office Expenses	103.22	-	-	103.22	335.13
Photocopier	151.36	-	-	151.36	448.09
Stationery	79.30	-	-	79.30	108.94
Subscriptions & Affiliations	109.00	-	-	109.00	381.85
Independent Examination Fee	-180.00	-	-	-180.00	2,000.00
Publicity	-	-	-	-	19.00
General Miscellaneous	75.00	-	-	75.00	266.39
Insurance	4,389.04	-	-	4,389.04	5,192.09
General Staff Costs	-	-	-	-	231.98
IT - Hardware	537.58	-	-	537.58	-
Payroll Bureau	826.25	-	-	826.25	931.40
IT - Software	895.73	-	-	895.73	903.58
IT - Website	447.45	-	-	447.45	570.90
Equipment - General	300.00	-	-	300.00	1,000.00
Collaborative Ministries	-	-	652.40	652.40	2,038.97
Office & Parish Centre Broadband	770.95	-	-	770.95	771.04
Professional Fees	1,274.40	-	-	1,274.40	1,287.00
Depreciation PA & Camera	-	-	-	-	910.48
Parish Weekend	-	-	-	-	20,332.94
Other Parish Socials	-	-	-	-	323.16
Parish Centre Project Fees	-	-	1,120.20	1,120.20	3,538.00
Staff Salaries & Costs	68,342.78	-	-	68,342.78	76,572.05
Rector Expenses	1,235.23	-	-	1,235.23	1,382.02
	<u>178,562.93</u>	<u>-</u>	<u>9,642.55</u>	<u>188,205.48</u>	<u>249,527.25</u>
<b>3(c) Costs of generating funds</b>					
Parish Centre - Telephone (Payphone)	-	-	-	-	283.95
Parish Centre - Maintenance	-	6,082.58	-	6,082.58	7,371.67
Parish Centre - Water Rates	-	351.6	-	351.6	338.12
Parish Centre - Gas	-	4,285.12	-	4,285.12	1,697.02
Parish Centre - Electricity	-	2,604.13	-	2,604.13	2,695.68
Bookstall	-	-	-	-	10.35
Bank Charges	418.88	-	-	418.88	437.89
Depreciation PC Boiler	-	-	-	-	2,335.20
Parish Centre Caretaker	-	4,741.20	-	4,741.20	4,741.20
	<u>418.88</u>	<u>18,064.63</u>	<u>-</u>	<u>18,483.51</u>	<u>19,911.08</u>
<b>Payments Grand totals</b>	<u><u>179,006.81</u></u>	<u><u>35,944.63</u></u>	<u><u>10,090.80</u></u>	<u><u>225,042.24</u></u>	<u><u>291,399.72</u></u>

**Categorisation of Grants 3(a)**

- 3 Grants totalling £14,880 were made to Overseas Mission
- 1 Grant totalling £3,000 was made to Relief & Development Agencies
- 1 Grant totalling £25 was made to other charities
- 1 Grant totalling £448.25 was made to an individual



**ST LEONARD'S CHURCH, CHESHAM BOIS**  
**TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2025**

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	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Staff Costs</b>		
Salaries	71,463	78,226
Employer's NI	0	1,343
Pension costs	1,413	1,724
	<u>72,876</u>	<u>81,293</u>
<b>Average Number of Staff</b>		
Administrative Staff	1.0	1.0
Management Staff	0.6	1.0
Operational Staff	1.3	2.0
	<u>2.9</u>	<u>4.0</u>

## 5 FIXED ASSETS FOR USE BY THE PCC

The PCC does not hold any land or buildings.

Diocesan House holds conveyance documents for the Parish Centre dated 8th September 1938 which shows that the title is held in trust by the Oxford Diocesan Board of Finance for the beneficial ownership of the Rector and Churchwardens.

The PCC did not renew the licence to occupy 19 Stubbs End Close at the end of August 2025.

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Fixed Assets</b>		
<b>Cost</b>		
As at 1st January	16,579.18	16,579.18
Additions	0.00	0.00
Disposals	0.00	0.00
<b>As at 31st December</b>	<u><b>16,579.18</b></u>	<u><b>16,579.18</b></u>
<b>Depreciation</b>		
As at 1st January	16,579.18	13,333.50
Charge for the year - PC Boiler	0.00	2,335.20
Charge for the year - PA Equipment	0.00	910.48
	<u>0.00</u>	<u>3,245.68</u>
<b>As at 31st December</b>	<u><b>16,579.18</b></u>	<u><b>16,579.18</b></u>
<b>Net Book Value</b>		
<b>As at 31st December</b>	<u><b>0.00</b></u>	<u><b>0.00</b></u>



**ST LEONARD'S CHURCH, CHESHAM BOIS**  
**TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2025**

**6 FUNDS**

**6a FUND DETAILS 2025**

For the period 01 January 2025 to 31 December 2025

<b>Fund</b>	<b>Fund balances brought forward</b>	<b>Incoming Resources</b>	<b>Outgoing Resources</b>	<b>Transfers</b>	<b>Fund balances Carried forward</b>
Unrestricted - General Fund	50,841.92	207,754.70	179,006.81	-36,261.08	43,328.73
Designated - Mission Fund	5,560.03	-239.75	17,880.00	18,771.83	6,212.11
Designated - Parish Centre	-	8,986.53	18,064.63	9,078.10	-
Designated - Parish Centre Build	50,000.00	-	-	-	50,000.00
Designated - Parish Centre Development	-	-	1,120.20	1,120.20	-
Restricted - Specified	-	3,271.20	3,333.45	62.25	-
Restricted - Events	-	5,482.45	5,637.15	7,228.70	7,074.00
Restricted - Parish Centre Build	3,365.00	1,875.00	-	-	5,240.00
<b>Totals</b>	<b>109,766.95</b>	<b>227,130.13</b>	<b>225,042.24</b>	<b>-</b>	<b>111,854.84</b>

**6b FUND DETAILS 2024**

For the period 01 January 2024 to 31 December 2024

<b>Fund</b>	<b>Fund balances brought forward</b>	<b>Incoming Resources</b>	<b>Outgoing Resources</b>	<b>Transfers</b>	<b>Fund balances Carried forward</b>
Unrestricted - General Fund	16,731.37	284,746.01	213,186.74	-37,448.72	50,841.92
Designated - Maryland	-	230.40	230.40	-	-
Designated - Mission Fund	2,603.70	1,009.75	18,958.20	20,904.78	5,560.03
Designated - Parish Centre	2,335.20	7,474.40	20,719.05	10,909.45	-
Designated - Parish Centre Build	-	50,000.00	-	-	50,000.00
Designated - Parish Centre Development	-	2,500.00	3,538.00	1,038.00	-
Restricted - Specified	-	3,984.42	3,843.21	-141.21	-
Restricted - Events	937.50	25,303.28	30,978.48	4,737.70	-
Restricted - Parish Centre Build	3,365.00	-	-	-	3,365.00
<b>Totals</b>	<b>25,972.77</b>	<b>375,248.26</b>	<b>291,454.08</b>	<b>-</b>	<b>109,766.95</b>



**ST LEONARD'S CHURCH, CHESHAM BOIS**  
**TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2025**

**6 FUNDS (Cont'd)**

**Unrestricted and Designated Funds**

The General Fund holds the operating monies of the PCC.

The Mission Fund is the money tithed by St Leonard's for mission activities. The Mission Committee handles its distribution.

The Parish Centre Fund was created to hold the operational rolling profits or losses as well as to build up funds to do repairs and major works as may be needed, given the age of the building. Currently this fund is used as throughput to identify income and expenditure for the Parish Centre, now that planning permission has been granted to redevelop the Parish Centre.

The Parish Centre Development Fund was created to facilitate management of the funds required for the Parish Centre site project phase. This phase is now complete and this fund was only used for throughput of monies in 2025.

The Parish Centre Build Fund was created to facilitate management of the funds required for the Parish Centre site build phase. There are both designated and restricted funds to reflect the wishes of the donors.

**Restricted Funds**

Specified Giving is money given to St Leonard's to pass on to individuals or other charities or for specific purposes.

The Parish Centre Build Fund was created to facilitate management of the funds required for the Parish Centre site build phase. There are both designated and restricted funds to reflect the wishes of the donors.

The Events Fund was created to facilitate the management of Church Events. This fund is used to identify income and expenditure for events and is therefore only used as throughput for monies.

**7 RELATED PARTY TRANSACTIONS AND TRUSTEES REMUNERATIONS**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
No Lay PCC members were paid mileage expenses	0.00	0.00
Total giving of PCC members and their spouses	52,185.00	56,478.00

All related parties have signed "Interested Party Declarations" which are on file with the PCC Secretary