

# **ST. JOHN THE EVANGELIST CHURCH, CARLISLE**

---

Financial Statements for the year  
ended 31 December 2025

Charity Number: 1140781

**ST. JOHN THE EVANGELIST CHURCH, CARLISLE**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2025**

---

<b>CONTENTS</b>	<b>PAGE</b>
Trustees annual report	<b>1</b>
Total receipts and payments account	<b>5</b>
Building fund	<b>8</b>
Ministry fund	<b>9</b>
General Fund (St. Andrew)	<b>10</b>
St. Andrews Project	<b>11</b>
Statement of assets and liabilities	<b>12</b>
Notes to the financial statements	<b>13</b>
Independent examiners report	<b>17</b>

**TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2025**

---

St. John's Church is situated on London Road, Carlisle. It is part of the Diocese of Carlisle within the Church of England.

The correspondence address is :- St. John the Evangelist Church, Close Street, Carlisle CA1 2HA. The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2006) and a charity registered with the Charity Commission under Charity number 1140781.

PCC Members who are presently serving are as follows:-

Ex Officio

Vicar - Rev. Tudor Boddam-Whetham – Chairman

Churchwardens:-

Stuart Langhorn – also PCC Treasurer

One Position- Vacant

Deanery Synod – Elected member:-

Moray Henderson

Elected Members:-

David Cathcart – Vice Chairman

Esther Cruse – Elected 27th April 2025

Julie Durham

Abigail Rothwell

Giles Wilson

A PCC Secretary who was a non PCC Member resigned on 31st December 2025.

**Structure, governance and management**

Our current Priest in Charge was appointed Incumbent (Vicar) in August 2025.

The method of appointment of PCC Members is set out in the Church Representation Rules. At St. John's the membership of the PCC consists of the Vicar, Churchwardens and members elected by those members of the congregation who are on the electoral roll of the church. All those who attend our services/members of the congregation are encouraged to register on the Electoral Roll and stand for election to PCC and Deanery Synod.

PCC Members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of PCC are to be spent. The PCC meets either monthly or bi-monthly as well as meetings on a specific topic as requested during the year, with an attendance of almost 100% at most meetings.

**Objectives and Activities**

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community at St. John's and St. Andrew's. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live

**TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2025**

---

within the parish. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, the Vicar and PCC consider ways to engage all members of the community to live out their faith as part of our community through:

Worship and prayer; learning about the Gospel; and developing their knowledge and trust in Jesus.

Provision of pastoral care for people resident in the parish and church members resident outside the parish. The Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

**Mission Community**

As part of the policy of the Diocese of Carlisle whereas all parishes join a Mission Community as part of their ecumenical strategy the Parish of St. John the Evangelist entered into a community with the Parish of St. John the Evangelist, Houghton and St. Peter, Kingmoor. This was commissioned in September 2019 by the Lord Bishop of Carlisle. The Mission Community has no legal basis but the churches work together on Mission and Ministry as arranged and required, maintaining their own separate legal basis.

**Missionary and Outreach Work**

To facilitate this work it is important that we maintain the fabric of the Church of St. John the Evangelist and its annex, the Church Centre Complex as well as St. Andrew, Botcherby.

Church members assist the Vicar in his ministry by leading and preaching in church services. One church member is currently undergoing Diocesan Lay Reader training. There have been visiting clergy as well as members from other churches who have been invited to preach. A weekly 'warm spot' café at St. John's commenced in September 2025.

Weekly Sunday morning services recommenced at St. Andrew's from September 2025. A Good Friday, a Christmas Eve Carols by Candlelight and a Holy Communion Christmas Day service were also held during 2025. A very small core congregation has been established with regular support from members at St. John's. A weekly 'warm spot' café was also held.

**Aim and Purposes**

St. John the Evangelist Parochial Church Council (PCC) has the responsibility of co-operating with the Priest in Charge in his ministry to the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The PCC is also specifically responsible for the maintenance of the Church Complex in Close Street, Carlisle and St. Andrew's Church, Wood Street, Botcherby, Carlisle.

**Parish Boundaries**

From 1st February 2013 our parish boundary was extended to include the Botcherby area of the city. A pastoral order was drawn up and approved by the Church Commissioners following approval by the Bishop and PCC. A mission church St. Andrew's also became the responsibility of St. John's PCC.

**Achievements and Performance**

**TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2025**

---

**Worship and Prayer**

The PCC are keen to offer a range of services during the week and over the course of the year that our community find both beneficial and spiritually fulfilling.

Recent years have been successful in re-ordering the church with substantial changes to the internal layout, the removal of pews and choir stalls. This has opened up many new exciting opportunities to engage with many diverse sections of the community and voice an expression of our faith not previously available to us. New ideas are coming all the time and the PCC maintains a constructive attitude to widening exposure to God's Word.

All are welcome to attend our regular services. As at April 2025 there were 46 parishioners on the Church Electoral Roll, 24 of which are not resident within the parish.

Occasional services for baptism, marriage and funerals are also provided.

**Deanery Synod**

Our Vicar sits on the Deanery Synod along with two elected members. This provides the PCC with an important link between the parish and the wider structures of the church.

**Church Centre Complex**

We want our church always to be available to our community. Regular lettings take place.

The Churchwardens maintain a constant watch over the fabric of the buildings and equipment.

As issues arise, they report to PCC. By so doing, routine maintenance can be carried out and, it is hoped, avoid the need for emergency works and the additional expense that would incur.

**Pastoral Care**

Catering facilities in the Church Centre are monitored to ensure they adhere to a stringent standard of health and safety. This allows us to continue the regular 'food and fellowship' social functions. A number of church members hold Hygiene certificates. Some members of our parish are unable to attend church due to sickness or age. Our Vicar has visited all church members who have requested it, to celebrate Holy Communion with them at their homes or in hospital. Lay members of the congregation also visit all who are unwell or unable to get out for any reason to keep them in touch with church life. Any Visitor representing the church is DBS checked and receives the necessary Safeguarding training.

**Reserves Policy**

It is PCC policy to maintain a balance on restricted funds (if possible), which is sufficient to cover emergency situations which may arise from time to time. The balance of £132,160 held on unrestricted funds at the end of the year is sufficient to meet our needs well through 2026.

**Mission and Evangelism**

Helping those in need is a demonstration of our faith. The PCC continues in its excellent fund-raising efforts. Total receipts were £134201 of which £1441 was Investment Income and of which £1353 were Restricted Donations, Fundraising and Grants. Gift Day yielded £25185 which was increased by Gift Aid claimed for the continuing work at both churches.

**TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2025**

---

Restricted Donations are shown in the Financial Statements as 'Haggai' and 'St Andrew's Project Fund' which are used solely for Building maintenance purposes and the St Andrew's Project (Phase2).

Donors giving through envelopes and standing orders together with cash collections showed an increase from the previous year - £51,984 this past year against £51,858 in the year to 31-12-2024.

Hiring receipts amounted to £11134 in the year to 31-12-2025 compared to £12157 on the previous year. The church ceased to be used as a Vaccination centre in 2025.

£101095 was spent to provide the Christian ministry from St. John's Church, including the contribution to the Diocesan Ministry Offer which was increased by 3% on the previous year.

The PCC was able to fulfil its payment to the Diocese as offered and pay bills as they arose along with making economies where appropriate. The PCC has increased its offer to the Diocese by 5% for 2026.

The PCC pays its contribution to the Diocese via The Ephesian Fund.

An amount of £194 was spent on the restoration and refurbishment of St. Andrew's Church. The premises are used as part of the Church's mission in the Botcherby area of the parish principally as a place of worship as well as further outreach purposes. A grant of £200 was received from Riverside to fund expenditure on community activities held at the church.

St. John's installed new Audio and Visual Equipment costing £10712, fitted new Storage Cupboards costing £2630 as well as a new fixed exterior Notice Board (with planning permission) and new Hall Store Light fittings during 2025.

The net result for the year was an excess of Income over Expenditure of £27607 in total and a surplus of £26763 with regard to the General Fund. Adding bank and deposit balances brought forward at the beginning of the year, the balance carried forward at 31 December on unrestricted funds totalled £132160.

**Volunteers**

We would like to thank all the volunteers who work so hard in the church's mission in our parish. In particular we want to mention all the members of the PCC for their valuable contribution to our ministry and for keeping the church running with the invaluable assistance of non PCC members

The PCC adopted a Protection Policy as laid out by the Diocese. A Safeguarding Officer ensures that all the legal and appropriate checks are made for those working with children, young people and vulnerable adults. This is reviewed on an annual basis.

The Trustees declare that they have approved the Trustees' Report above.

Approved on behalf of the PCC by:

Rev. Tudor Boddam-Whetham (PCC Chairman)

-----2026

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

## TOTAL RECEIPTS AND PAYMENTS ACCOUNT

	Note	2025 £	2024 £
<b>RECEIPTS</b>			
<b>INCOMING RESOURCES FROM DONORS</b>			
Free will offerings		5,229	4,900
Cash collections and bank credits		46,755	46,958
Gift aid		17,767	18,126
		<hr/> 69,751	<hr/> 69,984
<b>OTHER VOLUNTARY INCOMING RESOURCES</b>			
Gift day general purpose	1	25,185	29,285
Missions and charities		2,166	2,179
Donations	2	20,694	4,379
Social and fundraising events	3	1,190	1,318
Haggai		710	650
Ministry Fund		157	30
Grants	4	200	9,480
Legacy		-	-
		<hr/> 50,302	<hr/> 47,321
<b>INCOME FROM TRUSTS AND INVESTMENTS</b>			
Trust interest	5	178	200
Interest received		1,263	1,191
		<hr/> 1,441	<hr/> 1,391
<b>INCOME FROM CHARITABLE AND ANCILLARY TRADING</b>			
Wedding and funeral fees		330	689
Hirings		11,135	12,158
Book sales		34	-
Other/Credits	6	1,208	1,845
		<hr/> 12,707	<hr/> 14,692
<b>TOTAL RECEIPTS</b>		<hr/> 134,201 =====	<hr/> 133,388 =====

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

## TOTAL RECEIPTS AND PAYMENTS ACCOUNT (continued)

	Note	2 0 2 5 £	2 0 2 4 £
<b>PAYMENTS</b>			
<b>GRANTS</b>			
Missions, charities and relief agencies	7	5,321	5,732
 <b>ACTIVITIES DIRECTLY RELATING TO THE WORK OF THE CHURCH</b>			
Ministry offer		44,990	43,680
Church running expenses	8	22,569	23,628
Clergy expenses and housing	9	1,333	1,960
Cost of services	10	970	958
Social meetings	3A	1,649	300
Buildings and new equipment	11	13,714	16,397
Hall running costs	12	13,248	14,085
Children's, Youth and Disability Work	13	1,121	1,466
Administration	14	1,485	1,155
		<u>101,079</u>	<u>103,629</u>
 <b>BUILDING PROJECT</b>			
St Andrews	11	194	1,485
 <b>TOTAL PAYMENTS</b>		<u>106,594</u> =====	<u>110,846</u> =====



## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

## TOTAL RECEIPTS AND PAYMENTS ACCOUNT (continued)

	Note	2 0 2 5 £	2 0 2 4 £
<b>TOTAL EXCESS OF (PAYMENTS OVER RECEIPTS)/ RECEIPTS OVER PAYMENTS</b>		27,607	22,542
<b>(Add)/Less:</b> Excess of receipts over payments/ (excess of Payments over receipts included in other funds)			
Building Fund		(12,297)	(5,170)
Ministry Fund		(301)	(955)
General Fund (St Andrew)		(1,914)	(2,674)
St Andrew's Project		(194)	(1,485)
		<u>(14,706)</u>	<u>(10,284)</u>
Excess of receipts over payments on General Fund		42,313	32,826
Transfers to / (from) General Fund (St John)		(15,550)	(5,145)
General Fund balance at 1 January 2025	15	103,187	75,506
<b>GENERAL FUND BALANCE AT 31 December 2025</b>		<u>129,950</u> =====	<u>103,187</u> =====

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

**Building Fund (Restricted Fund)**

	Note	2 0 2 5 £	2 0 2 4 £
<b>RECEIPTS</b>			
Haggai		710	650
Donation – Amicus Group		100	-
Gift Aid		194	142
Grant – Carlisle Diocesan Board of Finance		-	8,300
Rainbow Club – Coffee Mornings/Summer Lunch		173	1,290
		<hr/> 1,177	<hr/> 10,382
<b>PAYMENTS</b>			
Hall roofing		-	14,736
Hall store lights		228	-
Cupboards – Large meeting room		2,630	-
External notice board		324	-
Fire zone plans		120	-
Hall fire door magnets		-	816
Sound and visual equipment		10,172	-
		<hr/> 13,474	<hr/> 15,552
		<hr/>	<hr/>
Excess of Payments over Receipts		(12,297)	(5,170)
Fund balance at 1 January 2025		1,391	1,061
Transfer from Ministry Fund		177	-
Transfer from St Andrew's Project Fund		-	3,000
Transfer from St John's General Fund		13,500	2,500
<b>Fund Balance at 31 December 2025</b>	15	<hr/> 2,770 =====	<hr/> 1,391 =====

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

## Ministry Fund

	Note	2 0 2 5 £	2 0 2 4 £
<b>RECEIPTS</b>			
Sale of advent books		-	30
Rainbow Club coffee mornings for Building Fund (Haggai)		198	-
Rainbow Club donations		152	-
Rainbow Club coffee mornings donations		211	-
		<u>561</u>	<u>30</u>
<b>PAYMENTS</b>			
Rainbow Club expenses		810	929
Advent books		30	-
Rainbow Club expenses – Coffee mornings (Haggai)		22	-
Transfer General Fund (St John)		(5)	56
Transfer Building Fund – Haggai (St John)		177	-
		<u>1,034</u>	<u>985</u>
Excess payments over receipts		(473)	(955)
Fund balance as at 1 January 2025		1,971	2,926
<b>Fund Balance at 31 December 2025</b>	15	<u>1,498</u> =====	<u>1,971</u> =====

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

## General Fund (St. Andrew)

	Note	2 0 2 5 £	2 0 2 4 £
<b>RECEIPTS</b>			
Donation		251	157
Hiring		30	-
Botcherby Brew		931	-
Social Events		-	28
Gift Aid		68	15
Grant – Cumberland Council		-	980
Grant – Riverside		200	200
		<u>1,480</u>	<u>1,380</u>
<b>PAYMENTS</b>			
General Running Expenses			
Water, heat & light		2,549	3,383
Botcherby Brew expenses		586	672
Advertising		35	-
Internet		200	-
Christmas refreshments		23	-
		<u>(3,393)</u>	<u>(4,055)</u>
Excess receipts over payments		(1,913)	(2,675)
Fund balance as at 1 January 2025		579	609
Transfer from General Fund		2,045	2,645
<b>Fund Balance at 31 December 2025</b>	15	<u>711</u> =====	<u>579</u> =====

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

## St. Andrews Project (Restricted Fund)

	Note	2 0 2 5 £	2 0 2 4 £
<b>RECEIPTS</b>			
Income		-	-
		<u>-</u>	<u>-</u>
		-	-
<b>PAYMENTS</b>			
Expenses		195	1,485
		<u>(195)</u>	<u>(1,485)</u>
		-	-
Excess receipts over payments		(195)	(1,485)
Fund balance as at 1 January 2025		740	5,225
Transfer to Building Fund		-	(3,000)
<b>Fund Balance at 31 December 2025</b>	15	<u>545</u> =====	<u>740</u> =====

## STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2025

	Note	2 0 2 5 £	2 0 2 4 £
<b>MONETARY ASSETS</b>			
<b>CASH BALANCES</b>			
Royal Bank of Scotland		135,414	107,808
Royal Bank of Scotland Deposit Account		61	60
		<u>135,475</u>	<u>107,868</u>
		=====	=====
<b>REPRESENTED BY:</b>			
<b>Unrestricted funds:</b>			
General fund (St. John)	15	129,950	103,187
Ministry fund	15	1,499	1,971
General fund (St Andrew)	15	711	579
		<u>132,160</u>	<u>105,737</u>
		_____	_____
<b>Restricted funds:</b>			
Building fund	15	2,770	1,391
St Andrew's Project	15	545	740
		<u>3,315</u>	<u>2,131</u>
		_____	_____
		<u>135,475</u>	<u>107,868</u>
		=====	=====

Approved by the Parochial Church Council on ..... 2026 and signed on its behalf by: -

..... Chairman

..... Member

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

## NOTES TO THE ACCOUNTS

	2025	2024
	£	£
<b>1. GIFT DAY</b>		
General purpose	25,185	29,285
	<u>25,185</u>	<u>29,285</u>
	=====	=====
<b>2. DONATIONS</b>		
Amicus Group	120	-
Anonymous Donations	15,010	1,000
In memory Joyce Bell Decd	-	104
In memory Irene Newth Decd	81	-
In memory David Norris Decd	-	133
In memory David Singleton Decd	-	183
In memory Elizabeth Wilson Decd	-	500
Online Donations	1,946	1,885
Board games	1,651	218
Border Concert Band Christmas concert	80	-
Hiring refreshments	357	90
Living word	250	200
Flower fund	50	-
Botcherby brew	931	50
Christmas service – St Andrew's	-	11
Slide and Car	30	-
St Johns Café	189	-
Explorers	-	5
	<u>20,695</u>	<u>4,379</u>
	=====	=====
<b>3. SOCIAL AND FUNDRAISING EVENTS</b>		
Rainbow club events	582	1,290
St Andrew's – Shrove Tuesday	-	8
St Andrew's Community Cinema Float	-	20
Ceilidh	472	-
Riding Lights	136	-
	<u>1,190</u>	<u>1,318</u>
	=====	=====

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

## NOTES TO THE ACCOUNTS

	2025	2024
	£	£
3a Booking fee	300	300
Botcherby Brew	586	-
Ceilidh	450	-
Refreshments	131	-
Rainbow Club coffee morning refreshments	21	-
St Johns Café	161	-
	=====	=====
	1,649	300
<b>4. GRANTS</b>		
Carlisle Diocesan board of finance - Roof	-	8,300
Cumberland Council – St Andrew’s	-	980
Riverside – St Andrew’s community BBQ	200	200
	=====	=====
	200	9,480
	=====	=====



## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

## NOTES TO THE ACCOUNTS

	2025	2024
	£	£
<b>5. OLIVE GRAHAM MEMORIAL TRUST</b>		
Balance at 1 January 2025	4,088	3,888
Add interest	178	200
<b>BALANCE AT 31 DECEMBER 2025</b>	<u>4,266</u>	<u>4,088</u>
	=====	=====
<b>6. OTHER INCOME/CREDITS</b>		
Insurance Rebate	825	839
Bank Charge refund	-	20
Electricity credit	-	986
Living Word reimbursement	276	-
Tree of Life reimbursement	25	-
Water credit	82	-
	<u>1,208</u>	<u>1,845</u>
	=====	=====

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

## NOTES TO THE ACCOUNTS

	2 0 2 5	2 0 2 4
	£	£
<b>7. MISSIONARY AND OTHER GRANTS</b>		
Leprosy Mission	370	354
Living Word	441	583
C.P.A.S.	51	64
Crosslinks	52	-
L.C.M.	98	67
Langham Partnership	1,341	48
Eden Valley Hospice In memory David Singleton Decd	-	63
Christian Aid	-	59
Church Society	75	-
British Heart Foundation In memory Allyson Taylor Decd	153	-
Compassion UK	-	64
Glenmore Trust – Acorn	23	-
NISCU	55	69
NWGP	500	500
OM	94	60
Safe Families	1,336	-
Samaritans Purse	-	61
TEAR Fund	30	-
Tree of Life	407	-
Hebron Church	-	1,526
Wycliffe Bible Translators	72	-
Keswick Ministries	97	-
Hospice at Home – In memory Joyce Bell Decd	-	104
MAF	-	465
Wisemans	-	69
Bible Society	-	50
Bible Society of Kenya – Swahili Bibles	128	-
Houghton PCC	-	1,526
	<u>5,323</u>	<u>5,732</u>
	=====	=====

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

## NOTES TO THE ACCOUNTS

	2025	2024
	£	£
<b>8. CHURCH RUNNING EXPENSES</b>		
Gas	7,745	8,111
Electricity	1,217	2,214
Water	706	435
Insurance	6,714	6,377
Repairs and maintenance	2,080	1,548
Cleaning	1,558	1,561
St Andrews	2,549	3,382
	<hr/>	<hr/>
	22,569	23,628
	=====	=====
<b>9. CLERGY EXPENSES AND HOUSING</b>		
Broadband and Landline	487	549
Books and Teaching Materials	280	129
Printing & Stationery	43	160
Motor and travel expenses	523	1,122
	<hr/>	<hr/>
	1,333	1,960
	=====	=====
<b>10. COST OF SERVICES</b>		
Copyright licence	623	605
Motto cards	26	25
Services register	-	54
Advertising	171	117
Christmas refreshments	23	57
Church lunches and student meals	-	100
Lay reader training expenses	50	-
Lent and advent books	64	-
Palm crosses	13	-
	<hr/>	<hr/>
	970	958
	=====	=====

## FINANCIAL STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2025

## NOTES TO THE ACCOUNTS

	2 0 2 5	2 0 2 4
	£	£
<b>11. BUILDINGS AND NEW EQUIPMENT</b>		
Church visual and sound equipment	10,172	173
Hall fire door magnets	-	816
Botcherby Brew	-	672
Hall roofing	-	14,736
Cupboards – Large meeting room	2,630	-
External notice board	324	-
Fire zone plans	120	-
Hall store lights	228	-
St Johns Café	240	-
	<u>13,714</u>	<u>16,397</u>
St Andrew's Project (Phase 2)	194	1,485
	<u>13,908</u>	<u>17,882</u>
	=====	=====
<b>12. HALL RUNNING COSTS</b>		
Insurance	6,714	6,377
Electricity	1,422	1,649
Gas	1,521	1,638
Water	388	391
Cleaning	1,558	1,465
Repairs & Maintenance	1,645	2,565
	<u>13,248</u>	<u>14,085</u>
	=====	=====
<b>13. CHILDREN'S, YOUTH AND DISABILITY WORK</b>		
Interest Transferred to Olive Graham Trust	178	200
Rainbow Club	810	929
Explorers	133	302
Students	-	35
	<u>1,121</u>	<u>1,466</u>
	=====	=====

## FINANCIAL STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2025

## NOTES TO THE ACCOUNTS

	2025	2024
	£	£
<b>14. ADMINISTRATION EXPENSES</b>		
Hygiene certificates	24	24
Postages	46	34
Copier repair	-	236
Planning fee	-	165
Bank charge	10	20
Data protection	35	35
Audit fee	132	126
Internet	841	515
Stationery and toner	18	-
FWO Envelopes	81	-
Gifts	22	-
Living Word expenses	276	-
	<u>1,485</u>	<u>1,155</u>
	=====	=====

**15. BALANCE OF FUNDS**

	As at 1 Jan 2025	Movement in year	Transfers	As at 31 Dec 2025
<b>Unrestricted funds:</b>				
General Fund (St. John)	103,187	42,313	(15,550)	129,950
Ministry Fund	1,971	(300)	(172)	1,499
General Fund (St Andrew)	579	(1,914)	2,045	711
<b>Restricted funds:</b>				
Building Fund	1,391	(12,297)	13,677	2,770
St Andrew Project	740	(195)	-	545
	<u>107,868</u>	<u>27,607</u>	<u>-</u>	<u>135,475</u>
	=====	=====	=====	=====

---

I report to the trustees on my examination of the financial statements of St. John The Evangelist, Carlisle (the Trust) for the year ended 31 December 2025.

**Responsibilities and Basis of Report**

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

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

- accounting records were not kept in respect of the Trust as required by section 130 of the Charities Act, or
- the financial statements do not accord with the accounting records.

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.

Stuart Farrer BA(Hons), FCA, DChA  
Independent Examiner

Saint & Co.,  
Chartered Accountants  
Sterling House  
Wavell Drive, Rosehill  
Carlisle, Cumbria  
CA1 2SA

..... 2026