



**St John's Fareham**

Loving, Growing, Overflowing

**Annual Report  
and  
Financial Statements  
of the  
Parochial Church Council  
for the Parish of St John's, Fareham**

**For the year ended 31 December 2025**

**Registered Charity 1143777**

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## Statutory Information

Vicar	The Rev Henry Kendal
Correspondence Address	St Johns Parish Office 1A Upper St Michael's Grove Fareham PO14 1DN
Parish Office Telephone Number	(01329) 280762
Email	<a href="mailto:office@stjohnsfareham.org.uk">office@stjohnsfareham.org.uk</a>
Charity Registration Number	1143777
Main Bankers	Lloyds Bank Plc. 43 West Street Fareham PO16 0BE
Independent Examiner	Dizzy Ogden
Insurer	Ecclesiastical Insurance Office Plc. Beaufort House Brunswick Road Gloucester GL1 1LF

## **PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, FAREHAM**

The Parish of St John the Evangelist is situated in Upper St Michaels's Grove, Fareham. It is part of the Diocese of Portsmouth within the Church of England. St John's is an evangelical church with a strong focus on sharing the good news about Jesus. Our services and outlook aim to reflect this.

We have a range of styles of services from more formal services to highly interactive services with discussion groups, prayer groups, drama, and art. Our hope is that these services will help us to worship God in exciting and creative ways, as well as more traditional ways, and explore what it means to be a Christian in today's world.

We believe in Jesus, we believe what the Bible says and we believe that God's love is for everyone who seeks it. Prayer is a central part of our church life. As a church, we think that everyone is important. We aim to be accessible to all sorts of people and seek to be a community who care for, support, and serve each other. We believe that everyone should be given the opportunity to hear about the Kingdom of God, the good news of Jesus Christ. Children are very welcome and we have activities that they can participate in at each service. We are seeking a new children and families worker to join us.

Services continue to be led by a combination of lay and ordained, with regular worship team meetings to plan and review. Worship is supported by a number of gifted and able musicians.

Our new strap line 'Loving, Growing, Overflowing' reflects the vision we feel God is calling us to and, along with a new visual colour scheme that has been adopted in our printed handouts and slides. A re vamped website is underway and should be on line shortly

Anna Chaplaincy: Pat Barrett has been accepted as an Anna Chaplain – a ministry she feels she has been called to. The Chaplaincy has been rolled out by the Portsmouth Diocese to visit the elderly and look after them. Many elderly people in care homes who were brought up in the church aren't able to talk openly about their faith so this is one of the main focuses of the Anna Chaplains. There is no cost to St. John's, however, the Chaplaincy is funded through different streams, one being donations from local churches. This will be considered by the Missions team for next year. A vote to support Pat in her role as an Anna Chaplain was unanimous.

During 2025 our curate Lou Collins was priested and Jane Kendal was licenced as a curate.

The average weekly church attendance on 2025 was 70 adults and 8 children.

### **Membership of the PCC**

The PCC is a corporate body established by the Church of England, operating under the Parochial Church Council (Powers) Measure 1956 and registered with the charity number 1143777.

St John's PCC has the responsibility of co-operating with the incumbent, in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelical, social and ecumenical. It also has maintenance responsibilities for the Church building, the hall and 7a Upper St Michael's Grove.

Members of the congregation who are on the Church Electoral Role are eligible to stand for election to the PCC. Elections to the PCC are conducted at the APCM in accordance with the Church Representation Rules. Each member stands for a term of three years and can be re-elected.



List of PCC elected members at the APCM on 8<sup>th</sup> May 2025

Name	Date for re-election / retirement at APCM
Geoff Collins	2028
Sue Lupton (treasurer)	2028
Ursulla Lewis (secretary)	2028
Elizabeth Webb	2027
Thomas McCorkell	2027
Janet Tucker	2026
Sally Cranstone	2026
Jeanette Poulter	2027
Karen Dillon-Shallard	2027
Lesley Cooper, deanery rep	2027
Charlie Stevenson	2026
Rachel Hicks	2026
Jeremy Hicks	2028

Other members of the PCC during 2025 were present by virtue of their official role:

Rev Henry Kendal	Incumbent
Rev Lorraine Collins	Curate
Rev Jane Kendal	Curate
Eleanor Coutts	Church Warden
Ian Cranstone	Church Warden
June Hays	Deanery Synod representative

A special thanks to Brian Powell and Vicky Duboc who stepped down from the PCC but continue to serve St John's in other ways

### Sub- Committees of the PCC and Teams

The PCC, as a decision making body, operates through sub-committee's and teams. Reports from the meetings are given to PCC members for information, comment and questions. In this way the PCC monitors and approves much of the work carried out on its behalf by the sub-committees and teams. Whilst the PCC has the power to overrule a committee, in practice it seldom does. Reports from these groups can be found in the annual booklet produced at each APCM

**Joint standing and Finance committees**

The standing committee is the only committee required by law. It has the power to transact the business of the PCC between its meetings, subject to any directions given by the Council. This committee also oversaw the general financial affairs of the Church by monitoring income and expenditure and preparing an annual budget. Accountable to the PCC it also took responsibility for the stewardship of parish resources including parish properties (buildings and equipment).

**PCC Review**

The PCC held eight face to face meetings during 2025 plus a PCC day on 20 September. The APCM was held on Sunday 8 May.

A summary of the main items discussed at PCC meetings during 2025 is given below.

- Excellence in welcome
- Growing in Spirit filled worship and ministry
- Developing the 10:30 service for families
- Introduction of the i-Know database
- Winding up of Circus Charity fund
- Looked at developing and refurbishing church buildings
- Approve purchase of new chairs for church and hall
- Tithe 7% of income, rounded up to £5,000
- Tech updated
- Jane Kendall welcomed to PCC now that she is a curate
- Launch Energise program for children from October
- Start regular prayer gatherings at St Peter & St Paul, Fareham

**Public Benefit and Events**

Occasional offices: Details of services in the Parish that took place for the benefit of specific members of the public in 2025 are below:

	2025
Thanksgivings and baptisms	6
Weddings	0
Funerals	6

Little Doves, specifically for families with pre school children, met weekly on Thursdays.

Each first Sunday, except in January and August, Messy Church took place with crafts and activities for children and families.

In October on the evening of the 31st we held a Light Party to bring light on a dark evening. There was fun, games, food and craft. About xxx people came along

On 14 December we held a nativity with animals. There was a donkey, sheep, goats and piglets supplied by Ems Farm. We welcomed xxx people

During the year we hold a number of social events like afternoon teas, skittles, a Mexican games evening, ladies film nights, monthly breakfast get togethers etc.

We welcome a number of regular and ad hoc groups and people who rent the hall including dance groups, singing groups, Brendon Care and St Mary's Jacobite Syrian Orthodox Church.

We host Community Money Advice (CMA) who are able to help anyone worried about money or debt to access free, confidential debt advice.

### **Health and safety / Buildings**

During 2024 extensive repairs and redecoration was carried out including a new ceiling in the church building and new lighting. The electrics were overhauled, double glazing installed in the office, the rear window repaired to stop persistent leaks, the pulpit and pews removed and replaced by chairs and a prayer area, the Hub roof light refurbished and the rear door made into a unofficial fire door. Outside the tarmac was made into ramped access for the church rear door and the hall, the front entrance to the hall was repaved with block paving which provides extra parking spaces and a much smarter space.

### **Safeguarding Policy**

Safeguarding means the actions we take to promote a safer culture in our church.

The Parish of St John's regards the welfare of the child, young person and vulnerable adult as paramount at all times. It takes precedence over all other considerations.

St John's has partnered with the Portsmouth Diocese Safeguarding Team to develop and operate a Safeguarding Policy for both children and vulnerable adults.

The Church is committed to ensuring that everyone working with children, young people, and vulnerable adults:

- has undergone a disclosure and barring service check at enhanced level,
- is adequately trained and supervised,
- understands and follows the Church's Safeguarding Policy.

As part of our commitment to children, young people and vulnerable adults the Church has appointed Karen Dillon-Shallard as Parish Safeguarding Officer. Contact details are displayed on the church notice board.

### The Parish of St John's:

- Will ensure that all the necessary checks are made to promote the safe selection and recruitment of those who work with vulnerable groups, and provide the necessary supervision, support and training to them in order that they can undertake their roles effectively.
- Will adopt the guidelines of the Church of England and the Diocese.
- Commit our Church to become a safe haven where victims of domestic abuse can come for help.
- Review our policy annually, and as part of this, check that our parish safeguarding procedures are up-to-date and relevant.

### Financial review

The General Fund had a deficit of £57,961. This is due to the expenditure on building improvements such as stopping water ingress in the rear window, making a safety ramp to the door and replacing the church ceiling and lights that need to be recognised in the accounts in the year they incurred in.

The hall continued to raise funds through hiring out space. Income was also raised through renting out 7a.

During 2025 the members of St John's raised sufficient funds to purchase 300 new chairs for the church and hall. The cost of the chairs is in the balance sheet to be depreciated over the next five years.

The Circus Charity Fund held for St John's by CPAS was closed and the funds transferred in order to start on the repairs and maintenance required. A new boiler will also be needed in the near future.

The PCC would like to thank the generosity of the Parish and community who have made donations during the year.

### Reserves Policy

It is the policy of the church to hold in reserve the equivalent of £20,000 to cover operational costs.

This will provide cover for the following;

- 4 months for salary costs (£4,000)
- 4 months for general running costs (utilities - £3,000) for the church.
- 1 month for general running costs (utilities - £2,500) for the church Hall.
- And the equivalent of 2 months' worth of Parish Share (£9,500).
- In addition, we the PCC will hold in reserve £1,000 to cover expected annual rises in the costs of some of the above

### Statement of Trustees Responsibilities

The trustees are responsible for preparing the Annual Report and Financial Statements in accordance with the applicable law and United Kingdom Generally Accepted Accounting Practice.

Charity law requires the trustees to prepare finance statements for each financial year that give a true and fair view of the state of the affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

Select suitable accounting policies and then apply them consistently

Observe the methods and principles of the Charity SORP

Make judgements and estimates on the ongoing concern basis unless it is inappropriate to presume that the charity will continue in business

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the PCC

By Rev Henry Kendal, Chair



Date 29<sup>th</sup> March 2026

**Report to the Trustees/Members of:** St John the Evangelist PCC

**On the accounts for the year ended:** 31 December 2025

**Set out on pages:** 11 to 20

**Respective responsibilities of trustees and examiner:**

As the church trustees, you are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 145 of the Charities Act 2011 (the Act) and that an independent examination is needed.

**Basis of independent examiner's statement:**

The examination follows the Church Accounting Regulations 2006 and Charity Commission Directions under section 145(5)(b) of the Act.

**Independent examiner's statement:**

During the examination, no issues arose suggesting that the requirement to keep accounting records under section 130 of the Act and prepare accounts according to those records has not been met. Also, no matters were found that need highlighting for a proper understanding of the accounts. *(Delete if not applicable)* I have/have not come across any 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:**



**Name:**

ELIZABETH OGOEN

**Date:**

02-04-2026

**Address:**

20 CHATSWORTH CLOSE, FAREHAM, PO15 5LS

**PAROCHIAL CHURCH COUNCIL OF ST JOHN THE EVANGELIST, FAREHAM****STATEMENT OF FINANCIAL ACTIVITIES****For the year ended 31 December 2025**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Designated</b>	<b>TOTAL FUNDS</b>	
				<b>2025</b>	<b>2024</b>
<b>INCOMING RESOURCES</b>					
Voluntary giving	97,731		1,000	98,731	70,692
Non voluntary giving	59,702	750		60,452	60,800
<b>TOTAL INCOMING RESOURCES</b>	<b>157,433</b>	<b>750</b>	<b>1,000</b>	<b>159,183</b>	<b>131,490</b>
<b>RESOURCES EXPENDED</b>					
Expenditure relating to buildings	114,764			114,764	66,970
Donations	5,799			5,799	3,937
Outeach and Social	4,191			4,191	1,688
Services and pastoral care costs	63,204			63,204	69,610
operational costs	3,575			3,575	2,818
Youth work	1,327	750		2,077	1,974
Staff costs	18,310			18,310	8,444
<b>TOTAL RESOURCES EXPENDED</b>	<b>211,170</b>	<b>750</b>	<b>0</b>	<b>211,920</b>	<b>155,441</b>
NET INCOMING / (OUTGOING) RESOURCES BEFO	-53,737	0	1,000	-52,737	-23,951
OTHER RECOGNIZED GAINS AND LOSSES					
Transfer of funds				0	0
<b>GAINS AND LOSSES ON INVESTMENT ASSETS</b>					
Depreciation on assets	5,241			5,241	275
<b>NET MOVEMENT IN FUNDS</b>	<b>-58,978</b>	<b>0</b>	<b>1,000</b>	<b>-57,978</b>	<b>-24,226</b>
BALANCES B/FWD AT 1 JANUARY				97,414	121,640
<b>BALANCES C/FWD AT 31 DECEMBER</b>	<b>-58,978</b>	<b>0</b>	<b>1,000</b>	<b>39,436</b>	<b>97,414</b>

**Balance Sheet**

St John the Evangelist PCC

As at 31 December 2025

Account	31 Dec 2025	31 Dec 2024
<b>Fixed Assets</b>		
<b>Tangible Assets</b>		
Computer Equipment	2,104.83	601.39
Fixtures and Fittings	27,044.40	2,226.00
Less Accumulated Depreciation on Computer Equipment	(792.72)	(133.52)
Less Accumulated Depreciation on Fixtures & Fittings	(4,723.50)	(141.90)
<b>Total Tangible Assets</b>	<b>23,633.01</b>	<b>2,551.97</b>
<b>Total Fixed Assets</b>	<b>23,633.01</b>	<b>2,551.97</b>
<b>Current Assets</b>		
<b>Cash at bank and in hand</b>		
BB Inst	101,275.08	54,950.76
General account	7,979.91	7,890.79
Hall Account	12,999.51	26,278.87
<b>Total Cash at bank and in hand</b>	<b>122,254.50</b>	<b>89,120.42</b>
accrued income	(984.19)	2,110.73
Prepayments	2,388.03	2,293.73
<b>Total Current Assets</b>	<b>123,658.34</b>	<b>93,524.88</b>
<b>Creditors: amounts falling due within one year</b>		
Accounts Payable	15.24	0.00
Accruals	2,478.49	1,504.65
NIC Payable	31.56	0.00
PAYE Payable	821.20	0.00
Pensions Payable	46.17	58.24
<b>Total Creditors: amounts falling due within one year</b>	<b>3,392.66</b>	<b>1,562.89</b>
<b>Net Current Assets (Liabilities)</b>	<b>120,265.68</b>	<b>91,961.99</b>
<b>Total Assets less Current Liabilities</b>	<b>143,898.69</b>	<b>94,513.96</b>
<b>Creditors: amounts falling due after more than one year</b>		
Cash contra	0.00	(2,900.18)
<b>Total Creditors: amounts falling due after more than one year</b>	<b>0.00</b>	<b>(2,900.18)</b>
<b>Net Assets</b>	<b>143,898.69</b>	<b>97,414.14</b>
<b>Capital and Reserves</b>		
CPAS funds introduced	104,461.03	0.00
Current Year Earnings	(57,976.48)	(24,225.67)
Retained Earnings	97,414.14	121,639.81
<b>Total Capital and Reserves</b>	<b>143,898.69</b>	<b>97,414.14</b>



# Statement of Cash Flows

St John the Evangelist PCC  
For the year ended 31 December 2025

Account	2025	2024
<b>Operating Activities</b>		
Receipts from customers	158,900.19	131,490.72
Payments to suppliers and employees	(216,861.43)	(155,716.39)
<b>Net Cash Flows from Operating Activities</b>	<b>(57,961.24)</b>	<b>(24,225.67)</b>
<b>Investing Activities</b>		
Proceeds from sale of property, plant and equipment	5,240.80	275.42
Payment for property, plant and equipment	(26,321.84)	(2,827.39)
Other cash items from investing activities	3,000.62	(4,404.46)
<b>Net Cash Flows from Investing Activities</b>	<b>(18,080.42)</b>	<b>(6,956.43)</b>
<b>Financing Activities</b>		
Other cash items from financing activities	109,175.74	(1,337.29)
<b>Net Cash Flows from Financing Activities</b>	<b>109,175.74</b>	<b>(1,337.29)</b>
<b>Net Cash Flows</b>	<b>33,134.08</b>	<b>(32,519.39)</b>
<b>Cash and Cash Equivalents</b>		
Cash and cash equivalents at beginning of period	89,120.42	121,639.81
Net change in cash for period	33,134.08	(32,519.39)
Cash and cash equivalents at end of period	122,254.50	89,120.42

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2025

### ACCOUNTING POLICIES

The financial statements have been prepared under the Charities Act 2011 in accordance with all applicable accounting standards as modified by the Church Accounting Regulations 2006 and the Statement of Recommended Practice for Accounting and Reporting SORP FRS 102 second edition (effective 1<sup>st</sup> January 2019) issued by the Charity Commissioners for England and Wales.

#### Accounting convention

The financial statements have been prepared on an accruals basis under the historical cost convention as modified for the revaluation of property and investments assets. The financial statements 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.

#### Recognition of Income

- Income from donations, Gift Aid claims, dividends and hall hiring are recognised in the year that they relate to.
- Grants and legacies are accounted for when the PCC is legally entitled to the amounts due.
- Pledged giving, loose plate collections and interest are recognised when received.
- All incoming resources are accounted for gross and are shown separately from any direct expenditure incurred.

#### Recognition of expenditure

- Expenses are recognised in the year that they relate to.
- The cost of raising funds, charitable activities and other costs are detailed in the notes to the accounts.
- Each year the PCC aims to make donations based on a percentage of income received, further details are given on page 17 of the notes to the accounts.
- VAT on expenditure is irrecoverable and as such all expenditure within the financial statements are shown at the gross amount.

#### Recognition of liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

#### Fund Structure

**General funds** represent the funds of the PCC that are not subject to any restrictions regarding their use and are available to be used for PCC ordinary purposes.

These accounts do not include the accounts of church groups that owe their main affiliation to another body or informal gatherings of church members.

**Restricted funds** can only be used for the purpose specified. Any balance remaining unspent at the end of each year is carried forward to be used in future years. Restricted funds represent income from specific activities which are only to be spent in accordance with the stipulations set out at the time of the donation.

The Church Pastoral Aid Trust own the church hall, 7a and surrounding land held in trust for St John's.

The capital was invested by the Circus Church Charity whose charitable objects are to erect a church, a church hall and parsonage, to make improvements or alterations thereto. To sell or let any premises not required and apply the income to maintaining the buildings, maintaining the services and providing the stipend of the minister. In 2025 the cash held was drawn down in order to fund the necessary repairs to the church.

The funding from Prices Charity Trust for the education of those under 25 and living in Fareham is an income fund that must be spent on restricted purposes.

**Designated funds** are those initially received as unrestricted funds but are designated by the PCC for specific purposes.

#### Analysis of income from voluntary giving

	2025	2024
Parish Giving Scheme	48,954	37,244
Standing orders	9,643	7,993
Open plate	1,729	5,171
Donations	7,864	4,550
Donation chairs	12,792	2,500
Gift Aid	17,748	13,244
Free Will envelopes	0	546
<b>Total</b>	<b>98,731</b>	<b>70,692</b>

Social events income was also put to the chair fund as well as the gift aid received from tax efficient donations. Only specific chair donations are included here.

'Donation other' was for Stop Domestic Abuse, our Christmas charity

There were no free will envelope givers in 2025 as the donors switched to other methods of giving

#### Analysis of income from non voluntary giving sources

	2025	2024
Social events	5,387	4,292
Fee income	1,780	1,796
Grant from Prices Trust	750	1500
7a rental	13,705	13,030
Hall & Church bookings	37,144	35,288
Coffee / tea	1,091	1,175
Guide hut	60	60
Bank interest	536	276

CPAS interest	0	2,837
<b>Total</b>	<b>60,452</b>	<b>60,800</b>

Prices Grant is received in December, so although £3,000 was received in December 2025, £2,750 was put into 2026. There was also a receipt of £500 in January 2025.

There will be no more CPAS interest as the funds have been drawn down in 2025

### Analysis of expenditure relating to buildings

	2025	2024
Church insurance	1,799	1,750
Hall insurance	2,345	581
7a insurance	818	244
7a costs	9,934	2,863
Church utilities	6,712	6,459
Hall utilities	11,689	13,944
Scout hut electricity	126	175
Cleaning	2,075	10,399
Hall bins	1,347	1,207
Repairs & maintenance	77,919	29,350
<b>Total</b>	<b>114,764</b>	<b>66,972</b>

### Analysis of grants and donations payable by PCC

Each year the PCC aims to make donations to other charities at an amount agreed by the PCC each year. In 2025 the decision was made to support fifteen charities through our parish giving plus giving to the Children's Society from the Christingle service . The missions committee meet to decide which charities the PCC will support. In addition all of our giving over the Christmas period was donated to Stop Domestic Abuse.

	2025	2024
Mary's Meals	400	1148
Hope into Action	400	250
Rowans Hospice	400	250
Acts 435	400	
Tearfund	400	250
Friends of the Homeless	100	125
CMA Connect	400	250
Just Earth	400	
UCB	100	125
Christian Aid	400	250
Leprosy Mission	400	250
Operation Mobilisation	400	250
Two Saints	400	

Stop Domestic Abuse	1,183	250
Children's Society	15	39
Open Doors		250
A Rocha UK		250
<b>Total</b>	<b>5,799</b>	<b>3,937</b>

### Analysis of outreach and social costs

	2025	2024
Outreach	3,133	474
Social event costs	1,058	1,214
<b>Total</b>	<b>4,191</b>	<b>1,688</b>

### Analysis of Services and pastoral care costs

	2025	2024
Parish share	55,748	61,446
PDBF fees	158	660
Vicar and curate expenses	3,339	3,289
Reader expenses	460	708
Pastoral & Sundays	1,894	2,002
Subscriptions	1,606	1,505
<b>Total</b>	<b>63,204</b>	<b>69,610</b>

Parish share in 2024 included catching up on a 2023 shortfall. It's worth noting that our allocated Parish Share for 2026 has decreased to £52,960

### Analysis of operational costs

	2025	2024
Office administration	1,244	1,232
Telephone & internet	649	525
Bank & Sum-up fees	728	462
Legal & professional	343	0
Software & consumables	613	599
<b>Total</b>	<b>3,577</b>	<b>2,818</b>

### Analysis of youth work

	2025	2024
Messy church & children	1,327	474
Prices grant expenditure	750	1,500
<b>Total</b>	<b>2,077</b>	<b>1,974</b>

### Staff costs

	2025	2024
Gross salaries	18,120	8,390
Employers NI	0	
Employers pension	190	54
<b>Total</b>	<b>18,310</b>	<b>8,444</b>

During the year the PCC employed a church administrator and a cleaner, both part time. Pension contributions were operated through NEST.

There is nil Employers National Insurance as we are able to claim Employers Allowance

No members of the PCC received a remuneration either in the current year or the previous year. Various members of the PCC were reimbursed for sundry items that they purchased on behalf of the Parish, no unreceipted expenditure was paid to PCC members.

### Fixed assets

Consecrated and beneficed property of any kind is excluded from the accounts by section 10(2)(a) of the Charities Act 2011

Moveable church furnishings held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal are accounted for as heritage assets unless consecrated. These are capitalised at cost and depreciated over their useful economic life on a straight line basis other than where insufficient cost information is available. All items are included in the Church's inventory.

Tangible fixed assets for use by the PCC are capitalised if they can be used for more than one year, and cost circa £100 or more. They are valued at cost. Depreciation is calculated to write off the capitalized cost of fixed assets less their currently anticipated residual fair value over their estimated useful lives as follows:

- Fixtures & Fittings 5 years
- Computers 3 years

For financial reporting purposes, Parochial Church Councils (PCCs) are often advised to write off all expenditure (both maintenance and improvements) on consecrated buildings to their Statement of Financial Activities (SoFA) in the year it is incurred, rather than capitalising or depreciating it in their accounts.

	Fixtures and Fittings	Computer equipment	Total
<b>Asset cost</b>			
At 1 Jan 25	2,226	601	2,827
additions	24,818	1,503	26,321
disposals			0
At 31 Dec 25	27,044	2,104	29,148
<b>Accumulated depreciation</b>			
At 1 Jan 25	142	133	275
Charge for year	4,582	659	5,240
At 31 Dec 25	4724	792	5515
<b>Net book value</b>			
At 1 Jan 25	2,084	468	2,552
At 31 Dec 25	22,320	1,312	23,633

During 2025 there was the addition of the church and hall chairs which are included in fixtures and fittings. In computer equipment is the addition of new microphone equipment.

### Debtors

Amounts owing to the PCC at 31 December 2025 in respect of fees, rents or other income are shown as debtors less any necessary provision for amounts that may prove uncollectable.

	2025	2024
Accrued income	-984	2,111
prepayments	2,388	2,294
<b>Total</b>	<b>1,404</b>	<b>4,405</b>

Prepayments are:

- 7a contents insurance £115
- 7a building ins £424
- Hall insurance £1,808
- Vicarage water £41

Accrued income is £2,750 Prices money received 2025 for 2026 (so a negative amount)

Cash received in December 2025 but banked in January 2026 £552

Gift aid expected reference October to December 2025 £1,214

**Cash held at the bank and in hand**

	2025	2024
Current account	7,980	7,891
Hall account	13,000	26,279
Deposit account	101,275	54,951
<b>Total</b>	<b>122,255</b>	<b>89,121</b>

**Creditors**

	2025	2024
Accounts payable	15	
Accrue hall electricity	231	232
Accrue hall gas	777	886
Accrue Scout hut electricity	0	16
Accrue church electricity	230	371
Children's Society	15	
Stop Domestic Abuse	546	
Expenses Nov Dec paid January 2026	679	0
Other creditors (pension)	46	58
Tax, NI (quarter due 22 Jan 26)	853	0
<b>Total</b>	<b>3,392</b>	<b>1,563</b>

Tax, NI and pension are all on direct debit. HMRC take the tax and NI quarterly

**Capital and Reserves**

	2025	2024
CPAS funds introduced	104,461	0
Current year earnings	-57,976	-24,256
Retained earnings	97,414	121,640
<b>Total</b>	<b>143,899</b>	<b>97,414</b>

**Analysis of funds**

	Balance b/fwd	Income	Outgoing	Gains and Losses yr	Transfers & depreciation	Balance c/fwd
General	97,414	157,150	210,869	-53,720	-5,241	38,452
Prices Trust	0	750	750	0		0
Designated fund		1,000				1,000