

Charity registration number 1154645 (England and Wales)

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST. JOHN THE BAPTIST CHURCH LITTLE MISSENDEN**

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. JOHN THE BAPTIST CHURCH LITTLE MISSENDEN

LEGAL AND ADMINISTRATIVE INFORMATION

Parochial Church Council

Rev. John Simpson
Gareth Beynon
Marian Dickinson
Gloria Haynes
Helen M Tolmie-Thomson
Dr. Catherine Elphinstone
Jonathan Jones
Ann Laurie

(Appointed 29 May 2025)

Charity number

1154645

Independent examiner

Rouse Partners LLP
55 Station Road
Beaconsfield
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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. JOHN THE BAPTIST CHURCH LITTLE MISSENDEN

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. JOHN THE BAPTIST CHURCH LITTLE MISSENDEN

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

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

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Council'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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The Council's objects are, as defined by the Parochial Church Council (Powers) Measure 1956, 'to co-operate with the minister in promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical'.

Little Missenden Parish aims to enhance the spiritual welfare of our people and communities, practising hospitality by being an 'Open House' all day every day for everyone. We desire to be an inclusive, compassionate, affirming presence at the heart of our community, to practise forgiveness, to demonstrate love in action, to point sacramentally to eternal themes and kingdom values, not least in evoking beauty and mystery in our worship, in topical, challenging preaching, in practising hospitality, in being God's Family.

The church relies on the voluntary work of many people within the church and the PCC very much appreciate their service to the church and the local community.

Achievements and performance

The electoral roll was 85 (2024: 125) and the median adult attendance on Sundays was 40 (2024: 50).

Financial review

In Brief

The Trustees are pleased to report that our church has ended the year with an income of £103,404 meeting an expenditure of £96,584 after paying our full parish share of £66,110. However, it should be noted that we relied heavily on interest payments on our reserve accounts this year, amounting to almost £8,000 and in the coming year this reserve will be spent on substantial repair work to the church fabric, organ and bell frame, thereby reducing our interest income considerably. We were also lucky enough this year to receive £5,000 in extraordinary income in the form of a legacy restricted to paying for restoration of the fabric of the church. In the coming years it is likely that our income will therefore be reduced, and it should be noted that any increase in expenditure, particularly in the allocation of Parish Share, will quickly deplete what will remain of our reserves.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. JOHN THE BAPTIST CHURCH LITTLE MISSENDEN

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Income

In 2024 St John the Baptist, Little Missenden received a legacy of £5,000 which is restricted to payments for the upkeep of the church fabric.

The reserve account now has a balance of £135,400 and received interest payments of £5851.80 in the calendar year. This money remains designated for renovations to (but not exclusively) the church organ, which remains in dire need of a major overhaul with costs estimated at between £150,000 and £200,000 and planned improvements to the church fabric; specifically the tower and the bell frame.

This year debit card donations via the SumUp and Goodbox card readers held steady at £10,254 (£10,008 in 2023). Parish Giving and corresponding gift aid amounted to £42,572 which is considerably down from £45,377 in 2024. This continues the downward trend from the previous year. Gift aided donations were also down by £1768 from £6597 to £4829 but non gift aided donations were up by £605 to £3605. Cash collections via wall safe and plate were £2337, up considerably from £1,539 in the previous year.

In total the figure for donations and gifts in the year was £60,091 against the 2024 figure of £58,735 - a rise of £1,356 which is approximately 2.3%. The annual rate of inflation nationally was 3.2%.

Cream Teas played an even bigger role in our fund raising this year and a sum of £5866 was raised which is £1662 more than the £4204 in 2024. Kate Elpinstone and her team should again be applauded for the considerable efforts made each Sunday during the summer months. Fund raising beyond cream teas amounted to £1671, again up a little on the previous year's £1,296.

Parochial activities including wedding, funerals and ashes were £9861, considerably more than the £5,592 in 2024 and exceeds the figure of £9,463 collected in 2023. These figures are gross of the payments made to the Diocese which amounted to fees of £498 and £920 to the bell ringers leaving the church the net figure of £8449. The additional figure of £1914 was paid to the Diocese in 2026, being the balance owing on the Parochial fees. This figure will appear in next year's accounts.

Interest payments from our reserve accounts amounted to £8046 which is nearly 8% of total income.

Investment income remained steady at £1,116.

It should be noted that the Davis Bequest, which is a CBF investment held in trust for us by CCLA and from which we are paid an income, lost 4% of its value from £40,118 in 2024 to £38,514 in 2025. Considering that the FTSE gained 21% in the year, this is somewhat shocking. CCLA have made a number of statements including the following:

"The first order of business is to acknowledge our extremely disappointing investment performance over the past two years. You are frustrated. We are frustrated. We have had and are having a series of very frank conversations with our clients, our oversight boards, and ourselves about why our returns have been poor and what we are doing about it."

The CCLA has recently been taken over by Jupiter Investments. We shall have to see if they do any better.

In total, church income for the year 2025 was £103,404, down from £107,037 in 2024.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. JOHN THE BAPTIST CHURCH LITTLE MISSENDEN

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Expenditure

Expenditure in the year 2025 was a little lower than in previous years.

There were no major repairs or improvements to the church this year as we gear up for some major restoration works on the tower which are planned to begin in 2026.

Utility Bills were lower by a substantial £2,202 to £7,350. New contracts with the Parish Basket began with Ecotricity and Corona Energy.

Repairs, rodent removal, gutter clearing and so forth continued standing at £2,969 against £4,755 in the previous year. The Boiler was serviced and remains in good order though there is a worry that parts are increasingly hard to come by. The current confusion regarding net zero policies and the appropriate form of heat creation for churches encourages us to keep going with the boiler despite its age and relative inefficiency compared to modern boilers. The church gate was repaired but sadly it has been broken again and needs more repairs.

Total spending on Fabric repair and general maintenance was £3,150 compared to £7,706 in 2024.

Expenditure on Music amounted to £2,590 this year in comparison to £2,668 in the previous. The greatest part of this pays for the Sunday organists

Total office and administrative expenses were £5003 against £3,737 in the previous year. The increase was largely due to photocopying charges which, because of the infrequency of invoicing, tend to go up and down each year but the costs are broadly the same. Wages were up a little and we have recommended that Barbara, the Church Secretary, increase her invoicing amounts to account for considerable inflation over the years. Bank charges reduced from £235 to £152, Candles were slightly up by £22 to £622, stationary, including the broadband were also up from £580 to £727.

Parish Share, by far our biggest expense/liability, was maintained at £66,110. The nature of how our share is calculated continues to be an issue which seems no closer to resolution.

Total expenditure was £96,584 compared to £103,107 for 2024.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. JOHN THE BAPTIST CHURCH LITTLE MISSENDEN

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Church Funds

As a whole, available church funds stand at £213,234 Cash at Bank) against £206,414 in the previous year.

The Davis Bequest (Endowment) decreased in value this year by £1,604 and now stands at a value (taken on 31st December) of £38,514. It contributed £1115 in payments from the investment.

The church holds eight bank accounts as follows with balance recorded at 31st December:

CAF Current Account £10,311 (interest rate 0.2%)

CAF 200 Club Account £92 (interest rate 0.2%)

CAF Gold Reserve £32,811 (interest rate 1.75 reduced from 2% during the year)

CCLA Deposit Account £23,712 (interest rate 3.75% reduced from 4.45%)

CCLA Friends Account £10,903 (interest rate 3.75% reduced from 4.45%)

TSB Friends Account £6.20 (interest rate zero)

CCLA Reserve Account £135,400 (Interest rate 3.75% reduced from 4.45%)

It may be wise to move our present CAF Gold Reserve Holdings into the higher rate CCLA Deposit Account and this should be discussed within the PCC.

Total Funds of the Council amount to £38,514 in endowment funds, £44,393 in restricted income funds and £166,981 in unrestricted funds. This takes into account the accrual amount due to the independent examiner.

It is the policy of the Council that in accordance with the Church of England's guidance, the PCC has determined its approach to the need for a Reserves Policy. Best practice looks for a Parish to ensure it holds sufficient cash and/or liquid assets as a percentage of annual expenditure to meet unforeseen emergencies. Considerations at this Parish include general running costs, employee costs and the possible emergence of substantial expenditure related to the maintenance of a Grade 1 listed building. At balance sheet date the free reserves stand at £166,981 (Including designated funds but not restricted funds) which represents 173% of annual running costs. (2024: 165%).

The General Fund stands at £166,981. £135,400 of this figure represents the legacy element of this fund and is designated for the restoration of the church as agreed at the final PCC meeting of the year 2023.

The Fabric Fund (restricted) holds donations specifically for the maintenance of the fabric. The total for the fund now stands at £38,553 however £5000 of this is a legacy specifically to be spent on further investigation of the wall paintings as designated in 2023.

The Davis bequest produces income for that fund and as an endowment fund it is held for the long term and is invested in a CBF equity fund. Current Value £38,514.

The Bells Fund (restricted) was established in 2007 in connection with an appeal to raise money for repairs to the bells and is now used for their maintenance. The fund now stands at zero. The fund received £120 as a transfer to cover investigations of the frame by Blyths Bell Hangers. £200 is still designated for the repair to the Hyde Heath Bell which must be found from the general fund.

The Graveyard Fund (restricted) was established in 2008 to hold monies given for the maintenance of the churchyards. The fund began the year with a balance of zero and it received £840 this year.

The 200 Club is a Designated Fund established in 2011. The £5 monthly subscriptions are entered into a draw with 33% paid out in prizes and the balance transferred to the General Fund. The year-end balance represents unpaid cheques and subscriptions paid in advance and is held in a separate bank current account. The club raised £2,380 in subscriptions this year. £731.25 was paid out in charges and the club transferred £1,800 to the general fund. The club remains a very valuable source of funds to us and Marian Dickinson should be thanked for her smooth running of the club.

The Friends of Little Missenden PCC was established in 2015 as a sub-committee of the PCC. The objectives are to advance the mission and ministry of the church, to raise funds to fund that ministry and for the repair and conservation of the church. Funds are held in a separate bank account. Its figures have been included in these accounts. The bulk of the funds are now in a CCLA high interest account amounting to £10,903. Interest this year amounted to £434 and £540 was received from the TSB account which now stands at £2.20 but will remain open to receive ongoing donations.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. JOHN THE BAPTIST CHURCH LITTLE MISSENDEN

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Structure, governance and management

The Council is a company limited by guarantee.

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

Rev. John Simpson

Gareth Beynon

Marian Dickinson

Gloria Haynes

Helen M Tolmie-Thomson

Dr. Catherine Elphinstone

Jonathan Jones

Ann Laurie

(Appointed 29 May 2025)

The PCC is a corporate body established by the Church of England. Its governing documents are the Parochial Church Council (Powers) Measure 1956 as amended and the Church Representation Rules.

PCC members are recruited in a number of ways. The clergy and churchwardens are members by virtue of their office. Deanery Synod representatives are elected at the Annual Parochial Church Meeting (APCM) and hold office for three years. Other members of the PCC are elected at the APCM for a three year term or may be co-opted during the year.

The PCC makes all decisions corporately except that the Standing Committee has delegated powers to make decisions between PCC meetings subject to keeping the PCC informed as necessary.

The PCC is responsible for all parish finance, its management and control, including the appointment of a treasurer. Members of the PCC are responsible for keeping accounting records, which disclose with reasonable accuracy the financial position of the PCC and which enable them to ascertain the financial position of the PCC and which enable them to ensure that the financial statements comply with the Church Accounting Regulations 2006 and the Charities Act 1993. The PCC is also responsible for safeguarding its assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The PCC is also required to ensure that the financial statements are examined by an independent examiner prior to presentation to the APCM.

The Standing Committee consists of the Incumbent, the Churchwardens, the Licensed Lay Ministers and the Treasurer. The committee has power to transact the business of the PCC between PCC meetings, reporting to the full PCC as appropriate.

The church is part of the Wendover Deanery, which is part of the Diocese of Oxford.

The trustees report was approved by the Board of Parochial Church Council.

.....
Rev. John Simpson

Trustee

Dated:

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. JOHN THE BAPTIST CHURCH LITTLE MISSENDEN

INDEPENDENT EXAMINER'S REPORT

TO THE PAROCHIAL CHURCH COUNCIL OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. JOHN THE BAPTIST CHURCH LITTLE MISSENDEN

I report on the accounts of the Council for the year ended 31 December 2025, which are set out on pages 7 to 16.

Respective responsibilities of Parochial Church Council and examiner

The Council's Parochial Church Council are responsible for the preparation of the financial statements. The charity's Parochial Church Council consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (i) examine the financial statements under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

Independent examiner's statement

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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Rouse Partners LLP
Susan Drummond
55 Station Road
Beaconsfield
Buckinghamshire
HP9 1QL
United Kingdom
Dated:

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. JOHN THE BAPTIST CHURCH LITTLE MISSENDEN

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Endowment funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total 2024 £
Income from:									
Donations and legacies	3	73,403	5,840	-	79,243	76,629	10,885	-	87,514
Charitable activities	4	14,999	-	-	14,999	9,965	-	-	9,965
Investments	5	8,046	1,116	-	9,162	8,468	1,089	-	9,557
Total income		96,448	6,956	-	103,404	95,062	11,974	-	107,036
Charitable activities	6	95,144	1,440	-	96,584	97,336	5,771	-	103,107
Net gains/(losses) on investments	8	-	-	(1,604)	(1,604)	-	-	898	898
Net income/(expenditure)		1,304	5,516	(1,604)	5,216	(2,274)	6,203	898	4,827
Transfers between funds		(120)	120	-	-	(620)	620	-	-
Net movement in funds		1,184	5,636	(1,604)	5,216	(2,894)	6,823	898	4,827
Reconciliation of funds:									
Fund balances at 1 January 2025		165,797	38,757	40,118	244,672	168,691	31,934	39,220	239,845
Fund balances at 31 December 2025		166,981	44,393	38,514	249,888	165,797	38,757	40,118	244,672

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. JOHN THE BAPTIST CHURCH LITTLE MISSENDEN

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Investments	9		38,514		40,118
Current assets					
Cash at bank and in hand		213,234		206,414	
Creditors: amounts falling due within one year	10	(1,860)		(1,860)	
Net current assets			211,374		204,554
Total assets less current liabilities			249,888		244,672
The funds of the Council					
Endowment funds	11		38,514		40,118
Restricted income funds	12		44,393		38,757
Unrestricted funds	13		166,981		165,797
			249,888		244,672

The financial statements were approved by the Parochial Church Council on

.....
Rev. John Simpson
Trustee

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. JOHN THE BAPTIST CHURCH LITTLE MISSENDEN

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. John the Baptist Church Little Missenden is an unincorporated charity.

1.1 Accounting convention

The accounts have been prepared in accordance with the Council'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)" (as amended for accounting periods commencing from 1 January 2016). The Council is a Public Benefit Entity as defined by FRS 102.

The Council has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The accounts have been prepared under the historical cost convention, modified to include the revaluation of investment and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Parochial Church Council have a reasonable expectation that the Council has adequate resources to continue in operational existence for the foreseeable future. Thus the Parochial Church Council 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 Parochial Church Council in furtherance of their charitable objectives.

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 Council.

1.4 Incoming resources

Income is recognised when the Council is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Council has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of when the refund is received from HMRC.

Legacies are recognised on receipt or otherwise if the Council has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. JOHN THE BAPTIST CHURCH LITTLE MISSENDEN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

1.5 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.6 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.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Council's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the Council's accounting policies, the Parochial Church Council 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.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. JOHN THE BAPTIST CHURCH LITTLE MISSENDEN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Donations and gifts	59,251	840	60,091	58,735
Legacies receivable	-	5,000	5,000	14,006
Membership fees	2,380	-	2,380	2,415
Tax recovered	11,772	-	11,772	12,358
	<u>73,403</u>	<u>5,840</u>	<u>79,243</u>	<u>87,514</u>
For the year ended 31 December 2024	<u>76,629</u>	<u>10,885</u>		<u>87,514</u>

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charitable activities		
Church activities and fundraising	<u>14,999</u>	<u>9,965</u>

5 Income from investments

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Investment income	-	1,116	1,116	-	1,089	1,089
Interest receivable	<u>8,046</u>	<u>-</u>	<u>8,046</u>	<u>8,468</u>	<u>-</u>	<u>8,468</u>
	<u>8,046</u>	<u>1,116</u>	<u>9,162</u>	<u>8,468</u>	<u>1,089</u>	<u>9,557</u>

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. JOHN THE BAPTIST CHURCH LITTLE MISSENDEN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

6 Charitable activities

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Parochial expenses	7,388	-	7,388	7,263
Church running costs	13,832	1,440	15,272	21,040
Independent examiner fee	1,860	-	1,860	2,400
Priest expenses	3,805	-	3,805	4,104
Wedding, funerals & ashes	1,418	-	1,418	1,411
Parish shares	66,110	-	66,110	66,110
200 Club Prizes	731	-	731	779
	<u>95,144</u>	<u>1,440</u>	<u>96,584</u>	<u>103,107</u>
Analysis by fund				
Unrestricted funds	95,144	-	95,144	
Restricted funds	-	1,440	1,440	
	<u>95,144</u>	<u>1,440</u>	<u>96,584</u>	

7 Parochial Church Council

None of the Parochial Church Council (or any persons connected with them) received any remuneration or benefits from the Council during the year. Reverend John Simpson received £3,805 as reimbursement for his expenses.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. JOHN THE BAPTIST CHURCH LITTLE MISSENDEN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

8 Net gains/(losses) on investments

	2025	2024
	£	£
Revaluation of investments	(1,604)	898

9 Fixed asset investments

	Investment asset £
Cost or valuation	
At 1 January 2025	40,118
Valuation changes	(1,604)
At 31 December 2025	38,514
Carrying amount	
At 31 December 2025	38,514
At 31 December 2024	40,118

10 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	1,860	1,860

11 Endowment funds

Endowment funds represent assets which must be held permanently by the Council. Income arising on the endowment funds can be used in accordance with the objects of the Council and is included as unrestricted income. Any capital gains or losses arising on the assets form part of the fund.

	At 1 January 2025	Gains and losses	At 31 December 2025
	£	£	£
Permanent endowments			
Davis bequest	40,118	(1,604)	38,514

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. JOHN THE BAPTIST CHURCH LITTLE MISSENDEN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

11 Endowment funds

(Continued)

Previous year:	At 1 January 2024	Gains and losses	At 31 December 2024
	£	£	£
Permanent endowments			
Davis bequest	39,220	898	40,118

12 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2025	Incoming resources	Resources expended	Transfers	At 31 December 2025
	£	£	£	£	£
Fabric fund	38,757	1,116	(1,320)	-	38,553
Bells fund	-	-	(120)	120	-
Churchyard fund	-	840	-	-	840
Restricted - Legacies	-	5,000	-	-	5,000
	<u>38,757</u>	<u>6,956</u>	<u>(1,440)</u>	<u>120</u>	<u>44,393</u>

Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
Fabric fund	31,934	11,869	(5,046)	-	38,757
Bells fund	-	105	(535)	430	-
Churchyard fund	-	-	(190)	190	-
	<u>31,934</u>	<u>11,974</u>	<u>(5,771)</u>	<u>620</u>	<u>38,757</u>

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. JOHN THE BAPTIST CHURCH LITTLE MISSENDEN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

13 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
	£	£	£	£	£
200 club fund	313	2,380	(801)	(1,800)	92
Friends of Little Missenden	9,926	977	-	-	10,903
General funds	155,558	93,091	(94,343)	1,680	155,986
	<u>165,797</u>	<u>96,448</u>	<u>(95,144)</u>	<u>(120)</u>	<u>166,981</u>

Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
200 club fund	202	2,415	(864)	(1,440)	313
Friends of Little Missenden	9,178	748	-	-	9,926
General funds	159,311	91,899	(96,472)	820	155,558
	<u>168,691</u>	<u>95,062</u>	<u>(97,336)</u>	<u>(620)</u>	<u>165,797</u>

14 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Endowment funds 2025 £	Total 2025 £
At 31 December 2025:				
Investments	-	-	38,514	38,514
Current assets/(liabilities)	166,981	44,393	-	211,374
	<u>166,981</u>	<u>44,393</u>	<u>38,514</u>	<u>249,888</u>

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. JOHN THE BAPTIST CHURCH LITTLE MISSENDEN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

14 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total 2024 £
At 31 December 2024:				
Investments	-	-	40,118	40,118
Current assets/(liabilities)	165,797	38,757	-	204,554
	<u>165,797</u>	<u>38,757</u>	<u>40,118</u>	<u>244,672</u>

15 Related party transactions

There were no disclosable related party transactions during the year (2024- none).