

Holy Trinity Roehampton

Charity number: 1176544

Annual Report and Accounts for the year ended 31st December 2025



CONTENTS

Reference and administrative details of the charity, its trustees and advisers	3
PCC report	4
Independent examiner's report	8
Statement of financial activities	9
Balance sheet	10
Notes to the financial statements	11

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2025

PCC members

Joshua Rey, Vicar
Alison Angus, Churchwarden / Deanery Synod
Lynne Capocciana, Churchwarden
M Woodroffe, Reader appointed by APCM
Marc Donaldson, Representative of the Laity
Joe Goodhart, Representative of the Laity
Pam Harris, Representative of the Laity
Alan Housden, Representative of the Laity
Ndubuisi Ichekwai, Representative of the Laity
Stella Kanyanyuzi, Representative of the Laity
Joanna Knight, Representative of the Laity
Esther Mirrieles, Representative of the Laity
Annie Rey, Representative of the Laity
Jean Vincett, Representative of the Laity

Charity registered number

1176544

Administrative information

Holy Trinity church is situated on Ponsonby Road, Roehampton SW15 4LA. It is part of the Diocese of Southwark within the Church of England. The correspondence address is: The Vicarage, 7 Ponsonby Road, SW15 4LA. The PCC is a body corporate and a charity, registered with the Charity Commission (1176544).

Independent Examiner

Richard Holman FCA

PCC REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

The PCC members present their annual report together with the financial statements of the charity Holy Trinity Roehampton (the church) for the year ended 31 December 2025. The PCC members confirm that the Annual Report and financial statements of the church comply with the current statutory requirements, the Church Representation Rules and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Aims and Purposes

Holy Trinity Roehampton's Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent in promoting, in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

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 Holy Trinity. The PCC, the Worship Committee and individual members of the congregation maintain an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within our parish. Our services and worship put faith into practice through prayer, scripture, music and sacrament. When planning our activities for the year, the incumbent and PCC have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we try to enable people to live our faith as part of our parish community through:

- Worship and prayer; learning about the Gospel and developing their knowledge of and trust in Jesus
- Provision of pastoral care for people living in the parish
- Mission and outreach work

To facilitate this work it is important that we maintain the fabric of Holy Trinity church building.

Achievements and Performance

2025 has been a year full of life, music, laughter, prayer – and plenty of reasons to give thanks. Holy Trinity Roehampton continues to grow steadily in confidence, depth and connection, and it's a joy to share these highlights with you.

Sunday Worship

Our Sunday services remain the beating heart of parish life. Congregations are gently but consistently growing, people linger longer over coffee, and the singing is louder and more confident than ever. We've been blessed by several excellent visiting preachers, while also nurturing some wonderful home-grown preaching voices. This year also saw the joyful launch of our new monthly evening praise service. It's early days, but the signs are hopeful and we're excited to see how this develops in numbers and spiritual depth.

Festivals and Special Seasons

From Advent to Easter and beyond, our festivals were full of warmth and meaning. Christmas celebrations – including Advent Carols, the Crib Service and Midnight Mass – were beautifully attended and deeply joyful. Easter was a real highlight. We were immensely proud of our young people's powerful Palm Sunday Passion Gospel, and delighted that two dozen hardy souls gathered at 5.30am for the Easter Dawn service, followed by a much-loved family celebration at 10am. Harvest Lunch welcomed several newcomers, our Patronal Festival BBQ was a cheerful success (and will definitely return!), and Remembrance Sunday continues to draw growing numbers from the wider community, many of whom stay on for refreshments and conversation.

Music and Choirs

Music continues to be one of Holy Trinity's great gifts to the church and wider community. The choristers of Ibstock Place School enriched our worship with Choral Evensong, Ash Wednesday Eucharist and a moving All Souls service. The Festival Choir led us beautifully at Candlemas and during Advent. Our Choir Club is flourishing, now welcoming over 30 children from four local primary schools. Joe has also been teaching singing to Years 5 and 6 at Mosaic and Heathmere – sowing seeds that will sing for years to come.

PCC REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

Children, Youth and Families

We were delighted to welcome Kumba Ngegba as our Children and Families Leader this year – a real blessing to the parish. Sunday School takes place every week, typically with 5–8 very enthusiastic and engaged children. Our Youth Group continues to meet monthly for prayer, conversation, pizza and cheerful silliness. Highlights included a half-term trip to Kingston for an escape room, food and Holy Communion (with kind hospitality from All Saints). Above all, the group is building a strong sense of belonging and faith.

Community and Creativity

Sparkle, our intergenerational project bringing together retired people and young children, began in 2025 in partnership with St Michael's, Southfields. It has got off to a wonderfully warm and popular start with both age groups, creating connections that truly sparkle. Our bell ringers continue to bring joy – not only through sound, but through the strong community they form, closely connected with our wider congregation. We were delighted once again to take part in Wandsworth Arts Fringe, opening our doors after Pentecost to a surprising and inspiring range of performances. Alongside Mindful Music, this is helping us build strong bridges with our immediate neighbourhood.

Roehampton Church Forest School

Forest School is now fully established, and we are proud of its new name – Roehampton Church Forest School – complete with a beautiful new logo designed by parishioner Marc Donaldson. The whole school continues to gather in church each week for collective worship, first communion classes are about to begin, and enrolment is beginning to rise as word spreads about educational quality, recent improvements and the Forest School ethos.

Buildings and Stewardship

We were pleased to appoint James Hutchings to lead on projects and fundraising. Already, his work has secured a £10,000 grant which helped stabilise a dangerous tower pinnacle and pigeon-proof the steeple. James will continue to focus on repairs, hospitality improvements and children's music provision.

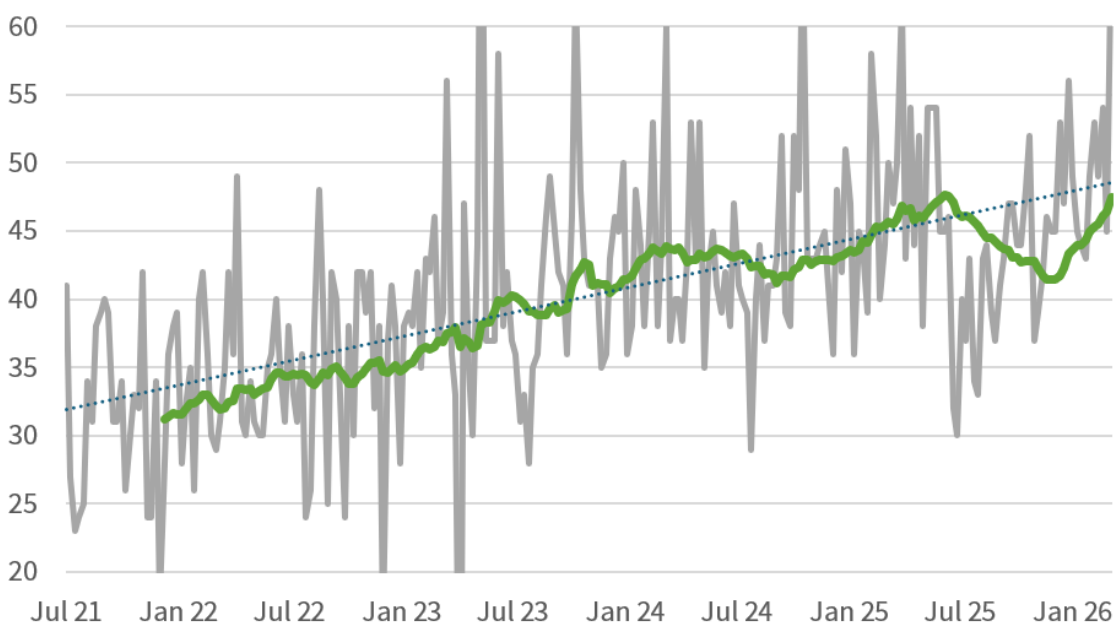
Our Thanks

Our devoted staff team this year has been: Joshua Rey (Vicar), James Hutchings (Project Development Adviser), Kumba Ngegba (Children and Families Leader) and Joe Waymouth (Director of Music). Heartfelt thanks also to Churchwardens Lynne Capocciana and Ali Angus and all other PCC members: Marc Donaldson, Joe Goodhart, Pam Harris, Alan Housden, Ndubuisi Ichekwai, Stella Kanyanyuzi, Joanna Knight, Esther Mirrielees, Annie Rey, Jean Vincett and M Woodroffe.

Growth

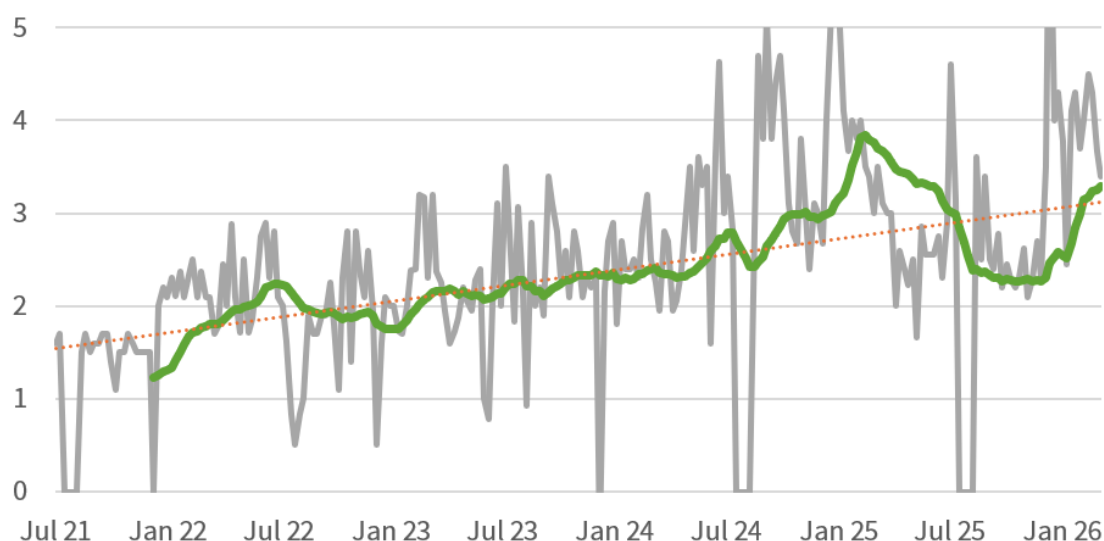
The church continues to grow – gently, faithfully and joyfully. Growth in numbers, depth and discipleship is becoming visible, and we look to the future with hope, prayer and gratitude.

Average Sunday Communicants (weekly / 6 monthly)



**PCC REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025**

**Morning and Evening Prayer: average (weekly / 6 monthly)
attendance**



Structure, governance and management

The method of appointment of PCC members is set out in the Church Representation Rules. At Holy Trinity the PCC consists of the incumbent, the church wardens, the reader, and members elected by those members of the church who are on the electoral roll.

All those who regularly attend our services are encouraged to register on the electoral roll and consider standing for election to the PCC. In 2025 a new electoral roll was prepared and the PCC thanks Jean Vincett for taking on this task. PCC members are responsible for making decisions on all matters of general concern and importance to the parish, including how funds are spent.

The full PCC met four times this year, with an average attendance of 70%. Given its wide responsibilities there are a number of sub committees – Worship, Finance, Growth – which report back to the PCC.

Reserves policy

It is PCC policy to maintain a balance on unrestricted funds which equates to at least three months' unrestricted payments, equivalent to £16,854, to cover emergency situations. We are currently able to match this target.

Financial Review

Total receipts of unrestricted funds were £52,707, made up mostly of congregational giving, with a modest amount of lettings and financial income, and £7,245 of grants of a scale and type which might be expected to be repeated in future years. This represents the long term “core” funding of the church, a modest increase on the corresponding figure for the prior year, reflecting in part continued growth in planned giving.

Substantial further funds were received in the form of a £30,000 grant to the general fund from a donor who wished to remain anonymous, and a number of other grants and donations, restricted to funding particular activities, totalling £30,220, giving a total of £60,220, or almost three fifths of total receipts, on which it would not be prudent to depend for the long term.

The regularly recurring expenditures of running the Church totalled £61,810, somewhat more than the total unrestricted receipts – however this included a £3,000 increase in Parish Support Fund contribution to central diocesan funds, and £2,220 of architects' fees related to the development of a project for which grant funding is currently being sought. The

**PCC REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025**

remaining expenditures were either funded by restricted but medium term committed grants, and can be discontinued if those grants cease to be forthcoming in future, or are items likely to bring growth to the church, or both – the total of these expenditures was £50,610. See note 5 for further detail on this breakdown.

The net result for the year was a deficit of £6,287 on General Fund, and a surplus across all funds of £1,789.

Going concern

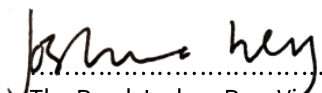
After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

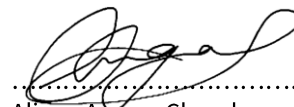
Principal risks and uncertainties

The core risks to the church remain:

- Falling congregation which leads to lower levels of unrestricted income and critical lack of ‘manpower’ for outreach and to sustain the church – however in recent years the congregation has shown slow but steady growth, whilst the average gift per member has also increased
- Essential but costly building repairs – however grant funding was successfully raised in 2025 to address two significant building-related issues, a pigeon infestation in the spire and some instability in the tower pinnacles
- Losing our volunteer expertise
- Failure to secure long term funding for our Children and Families Leader and Director of Music

This report was approved by the PCC at its meeting of 18th March 2026, presented to the APCM on 3rd May 2026, and signed on behalf of PCC and APCM by:


.....
The Revd Joshua Rey, Vicar


.....
Alison Angus, Churchwarden

INDEPENDENT EXAMINER'S REPORT TO THE PCC MEMBERS OF HOLY TRINITY CHURCH ROEHAMPTON (THE 'CHARITY')

I report to the charity PCC members on my examination of the accounts of the charity for the year ended 31 December 2025.

This report is made solely to the charity's PCC members, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's PCC members those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's PCC members as a body, for my work or for this report.

Responsibilities and basis of report

As the PCC members of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity'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 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with 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) 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 been withdrawn.

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

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

accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
the accounts do not accord with those records; or
the accounts do 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:



Dated: 13 March 26

Richard Holman FCA
Chartered Accountant

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025**

		Unres- tricted funds	Desig- nated funds	Res- tricted funds	Total funds	Unres- tricted funds	Desig- nated funds	Res- tricted funds	Total funds
	Note	2025 £	2025 £	2025 £	2025 £	2024 £	2024 £	2024 £	2024 £
Income from:									
Donations and legacies	2	46,738	30,000	30,220	106,957	37,792	-	10,452	48,244
Charitable activities	3	4,537	-	-	4,537	5,841	258	2,901	9,001
Investments	4	1,432	-	-	1,432	733	-	-	733
		-----	-----	-----	-----	-----	-----	-----	-----
Total income		52,707	30,000	30,220	112,926	44,367	258	13,353	57,978
		-----	-----	-----	-----	-----	-----	-----	-----
Expenditure on:									
Charitable activities	5-8	60,278	19,672	32,471	112,421	49,492	7,360	13,473	70,324
		-----	-----	-----	-----	-----	-----	-----	-----
Total expenditure		60,278	19,672	32,471	112,421	49,492	7,360	13,473	70,324
		-----	-----	-----	-----	-----	-----	-----	-----
Net income / (expenditure) before other recognised gains and losses		(7,571)	10,328	(2,252)	505	(5,125)	(7,101)	(120)	(12,346)
(Loss) / Gain on investments		1,284	-	-	1,284	158	-	-	158
		-----	-----	-----	-----	-----	-----	-----	-----
Net movement in funds		(6,287)	10,328	(2,252)	1,789	(4,967)	(7,101)	(120)	(12,188)
Transfer between funds		(100)	-	100	-	(703)	(2,600)	3,303	-
Reconciliation of funds:									
Total funds brought forward		16,958	40,844	29,236	87,038	22,628	50,545	26,053	99,226
		-----	-----	-----	-----	-----	-----	-----	-----
Total funds carried forward		10,571	51,172	27,084	88,828	16,958	40,844	29,236	87,038
		-----	-----	-----	-----	-----	-----	-----	-----

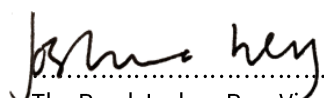
The notes on pages 11 to 19 form part of these financial statements.


BALANCE SHEET
AS AT 31 DECEMBER 2025

	Note	2025 £	2025 £	2024 £	2024 £
Fixed Assets					
Tangible Assets	11	3,230		4,308	
Investments		2,584	5,814	1,300	5,608
		-----		-----	
Current assets					
Debtors	12	15,360		16,835	
Inventory		-		-	
Cash at bank and in hand		72,323		67,230	
		-----		-----	
		87,683		84,065	
Creditors: amounts falling due within one year	13	(4,669)		(2,635)	
		-----		-----	
Net current assets			83,014		81,430
Net assets			88,828		87,038
Charity Funds					
Restricted funds	14		27,084		29,236
Unrestricted funds	14		61,743		57,802
Total funds			88,828		87,038

The notes on pages 11 to 19 form part of these financial statements.

The financial statements were approved by the PCC at its meeting of 18th March 2026, presented to the APCM on 3rd May 2026, and signed on behalf of PCC and APCM by:


.....
The Revd Joshua Rey, Vicar


.....
Alison Angus, Churchwarden

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1. Accounting policies

Basis of preparation of financial statements

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes 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 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Holy Trinity Church Roehampton constitutes a public benefit entity as defined by FRS 102.

Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

Capital expenditure

Expenditure on church and office plant and equipment in excess of £500, net of recoverable VAT, is capitalized and written off over the expected useful life of the asset by the straight line method. Depreciation rates applied in 2023 were:

Church plant (boiler)	10% p.a.
Office equipment	25% p.a.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Quoted Investments

Quoted investments are shown at market value as at 31st December 2025.

Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the PCC members in furtherance of the

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

general objectives of the charity and which have not been designated for other purposes. Designated funds comprise unrestricted funds that have been set aside by the PCC members for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2. Income from donations and legacies

	Unrestricted funds 2025 £	Designated funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donations, congregational giving & special collections	39,493	-	1,410	40,902	39,694
Grants	7,245	30,000	28,810	66,055	8,549
Legacies	-	-	-	-	-
	-----	-----	-----	-----	-----
Total donations and legacies	46,738	30,000	30,220	106,957	48,243
	-----	-----	-----	-----	-----
Total 2024	37,791	-	10,452	48,243	

3. Income from charitable activities

	Unrestricted funds 2025 £	Designated funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Wedding and Funeral fees	2,400	-	-	2,400	988
Festivals and Events	1,855	-	-	1,855	6,031
Letting income	240	-	-	240	1,900
Votive candles	-	-	-	-	82
Christmas Card and other Sales	42	-	-	42	-
	-----	-----	-----	-----	-----
	4,537	-	-	4,537	9,001
	-----	-----	-----	-----	-----
Total 2024	5,841	258	2,901	9,001	

4. Investment income

	Unrestricted funds 2025 £	Designated funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Dividends and bank interest receivable	1,432	-	-	1,432	733
	-----	-----	-----	-----	-----
Total 2024	733	-	-	733	

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

5. Analysis of Expenditure by type

	Staff costs	Other costs	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Diocesan Parish Support Fund	-	15,000	15,000	12,000
Church running costs	-	36,305	36,305	32,038
Ministry costs and Grants	39,416	8,263	47,679	16,834
Support costs	11,194	2,243	13,437	9,452
Grants	-	-	-	-
	-----	-----	-----	-----
Charitable activities	50,610	61,810	112,421	70,324
Expenditure on governance				-
	-----	-----	-----	-----
	50,610	61,810	112,421	70,324
Total 2024	12,427	57,897	70,324	

6. Church running costs

	Staff costs	Other costs	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Insurance	-	6,758	6,758	6,588
Gas	-	6,909	6,909	5,447
Electricity	-	3,691	3,691	3,088
Water	-	268	268	240
Major building works	-	10,532	10,532	6,676
Maintenance	-	2,485	2,485	5,464
Fire extinguishers	-	487	487	581
Cleaning materials	-	82	82	84
IT equipment	-	86	86	-
AV equipment	-	735	735	238
Furniture	-	358	358	9
Artworks and Decorations	-	90	90	63
Depreciation of Fixed Assets	-	1,078	1,078	1,078
Other building expenses	-	297	297	12
Photocopier	-	545	545	1,086
Telephone / wi-fi	-	827	827	753
Organ / piano tuning	-	1,038	1,038	653
Cost of sales	-	-	-	-
Other running expenses	-	40	40	(18)
	-----	-----	-----	-----
	-	36,305	36,305	32,040

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

7. Support costs

	Staff costs	Other costs	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Rent on curate's house	-	-	-	3,125
Rent on Children and Families Leader Flat	6,326	-	6,326	1,560
Website	-	917	917	2,588
Stationery	-	300	300	307
Postage	-	180	180	19
Subscriptions and licences	-	673	673	406
Financial fees	-	114	114	180
Fundraising expenses	-	-	-	636
Project Development Adviser fee	4,400	-	4,400	-
Other office expenses	-	60	60	-
Clergy expenses	469	-	469	630
	-----	-----	-----	-----
	11,194	2,243	13,437	9,452

8. Ministry costs and Grants

	Staff costs	Other costs	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Director of Music Salary	14,279	-	14,279	3,000
Deputy organists' fees	1,125	-	1,125	4,043
Other musicians' fees	730	-	730	-
Sheet music	-	184	184	55
Other music expenses	-	16	16	51
Candles / oil	-	801	801	701
Wine and wafers	-	359	359	357
Liturgical books	-	684	684	532
Flowers	-	190	190	140
Vestments and linen	-	128	128	53
Other altar expenses	-	132	132	96
Parish events	-	-	-	86
Refreshments: other	-	572	572	226
Refreshments: wine	-	279	279	1,158
Payments to artists	-	155	155	777
Exhibitions	-	-	-	792
Hospitality	-	277	277	121
Presents	-	6	6	15
Charitable gifts	-	1,852	1,852	1,140
Publicity	-	516	516	2,001
Remittance of parochial fees	-	643	643	-
Youth worker salary and on costs	23,282	-	23,282	70
Youth work expenses	-	1,081	1,081	819
Pioneering supplies / equipment	-	-	-	330
Pioneering expenses	-	7	7	213
Children's ministry supplies	-	382	382	58
Other outreach expenses	-	-	-	-
	-----	-----	-----	-----
	39,416	8,263	47,679	16,834

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

9. Remuneration and Benefits

During the year, no PCC members received any remuneration (2024 - £NIL).

10. Staff costs

During the year the PCC recruited two members of staff, a part time Director of Music (salary £30,000pa pro-rated to two days per week) and a full time Children and Families Leader (salary £23,750pa, and also enjoying rent free the use of a flat in the parish for the better performance of her duties). The total cost to the PCC of these two staff, including on costs and rental of the flat (at a below-market rental thanks to a partnership with Mission Housing) came to £44,927, funded out of medium term committed grants and the Growth Fund.

11. Fixed assets

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Cost:				
At 1st January	2,876	10,776	13,652	13,652
Additions during the year	-	-	-	-
	-----	-----	-----	-----
At 31st December	2,876	10,776	13,652	13,652
Depreciation:				
At 1st January	2,876	6,468	9,344	8,266
Charge for the year	-	1,078	1,078	1,078
	-----	-----	-----	-----
At 31st December	2,876	7,546	10,422	9,344
Net book value:				
At 31st December 2025	-	3,230	3,230	
At 31st December 2024	-	4,308	4,308	

12. Debtors

	2025 £	2024 £
Prepayments and accrued income	12,438	8,575
Tax recoverable	2,723	8,260
Other Debtors	199	-
	-----	-----
	15,360	16,835

13. Creditors: Amounts falling due within one year

	2025 £	2024 £
Provisions	625	-
Accruals	2,009	1,935
Other creditors	2,036	700
	-----	-----
	4,669	2,635

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

14. Statement of funds

	Balance at 1 Jan 2025 £	Income £	Expense £	Transfers between funds £	Balance at 31 Dec 2025 £
Designated funds:					
Fabric Fund	590	-	-	-	590
Growth Fund	39,995	30,000	(19,672)	-	50,324
Flower Fund	258	-	-	-	258
	-----	-----	-----	-----	-----
Total Designated funds	40,844	30,000	(19,672)	-	51,172
General Fund	16,959	53,991	(60,278)	(100)	10,571
	-----	-----	-----	-----	-----
Total Unrestricted funds	57,802	83,991	(79,949)	(100)	61,743
	-----	-----	-----	-----	-----
Restricted funds:					
Bell Fund	-	1,410	(631)	100	879
Spire Lights Fund	-	-	-	-	-
Vicar's Discretionary Fund	1,062	-	(946)	-	116
Boiler Fund (formerly Development Fund)	9,029	-	(1,078)	-	7,951
McKinney Memorial Fund	1,446	-	-	-	1,446
Friends of Holy Trinity	987	-	(558)	-	429
Youth Missioner Fund	15,864	28,810	(29,259)	-	15,415
Warm Space Grant	847	-	-	-	847
	-----	-----	-----	-----	-----
	29,235	30,220	(32,471)	100	27,084
	-----	-----	-----	-----	-----
Total of Funds	87,038	114,210	(112,421)	-	88,828
	-----	-----	-----	-----	-----

Designated funds:

The Fabric fund represents the funds held for the fabric of the church. These funds are designated for major repairs and development as and when required.

Restricted funds:

Funds for boiler maintenance and eventual replacement (Boiler fund) have been provided by the Roehampton Parish Trust. The McKinney Memorial fund will be used to improve the church in some appropriate way. The Bell Fund was established for the installation of a ring of eight bells in the church tower which was accomplished in 2023: it is now used to manage the income and expenditure of the Roehampton Guild of Church Bellringers.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

Statement of Funds prior year:

	Balance at 1 Jan 2024 £	Income £	Expense £	Transfers between funds £	Balance at 31 Dec 2024 £
Designated funds:					
Fabric Fund	3,190	-	-	(2,600)	590
Growth Fund	47,355	-	(7,360)	-	39,995
Flower Fund	-	258	-	-	258
	-----	-----	-----	-----	-----
Total Designated funds	50,545	258	(7,360)	(2,600)	40,844
General funds:					
General Fund	19,218	44,525	(49,492)	2,707	16,959
Other General funds	3,410	-	-	(3,410)	-
	-----	-----	-----	-----	-----
Total General funds	22,628	44,525	(49,492)	(703)	16,959
	-----	-----	-----	-----	-----
Total Unrestricted funds	73,173	44,783	(56,851)	(3,303)	57,802
	-----	-----	-----	-----	-----
Restricted funds:					
Bell Fund	-	2,952	(6,338)	3,387	-
Vicar's Discretionary Fund	1,260	-	(198)	-	1,062
Boiler Fund (formerly Development Fund)	10,107	-	(1,078)	-	9,029
Sunday School Fund	336	-	-	(336)	-
Staff Fund	10,169	-	-	(10,169)	-
McKinney Memorial Fund	1,446	-	-	-	1,446
Projector grant	84	-	-	(84)	-
Friends of Holy Trinity	-	2,902	(1,914)	-	987
Youth Missioner Fund	1,000	7,500	(3,141)	10,505	15,864
Warm Space Grant	1,650	-	(803)	-	847
	-----	-----	-----	-----	-----
	26,052	13,353	(13,473)	3,303	29,235
	-----	-----	-----	-----	-----
Total of Funds	99,225	58,136	(70,324)	-	87,038
	-----	-----	-----	-----	-----

Rationalisation of funds

The PCC resolved last year to rationalize several funds, and the following changes have now taken effect:

- Sunday School Fund and Staff Fund: close and consolidate into Youth Missioner Fund, which is funded in large part by the Parish Trust to take forward work with children and their families
- Projector Grant: this fund was established to spend a grant from the Diocese to cover expenses associated with putting services on line during the pandemic; close and transfer the small balance to General Fund
- Other General Funds: close and consolidate into General Fund
- Lighting Project, Gary Bigglestone Farewell Gift, and Charity Funds: close these now redundant funds with a zero opening balance

15. Pension commitments

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

The church did not employ any staff during 2024 and therefore incurred no pension costs. The church had no pension scheme liabilities at the end of 2024.

16. Related party transactions

Key management personnel, as defined by FRS 102, consist of the board of trustees. No consideration was paid to key management personnel in the year (2024 - the same).

The following is an associated charity: Roehampton Parish Trust (charity no. 1165257). The Trust was originally formed on 25 July 1911 to own and manage the Parish Hall and, following the sale of the Hall in 2015, the trusts were amended by a Scheme of the Charity Commission dated 9 November 2015. It now has wide charitable objects for the benefit of the residents of the Ecclesiastical Parish of Roehampton and the neighbouring ecclesiastical parishes. The trustees are the Vicar, Churchwardens, and up to nine co-opted trustees who must be resident in the Parish. During the year, the church recognized funding of £26,810 (2024 - £8,575) from this connected charity.

