

This is our annual report

Our weekly worship numbers are encouraging
The 8.00 attendance is up from 11 - 15
The 10.00 attendance is up from 54 - 73
The 4.00 has another 15 people attending
Tuesday church has another 9 people attending
So our average Sunday attendee is about 112
although this does include some repeat attendances

Weekly worship is part of how we love God
the 2nd part of our vision = Becoming more like Jesus
In our annual report - there is more work to be done

The Main way in which we serve the church =
Is through the Sunday Service teams

There are 61 church members in our Sunday service teams
And since there are 141 church members
There are 80 people who are not in a Sunday service team

I would like everyone to be in a Sunday service team
So Please join a Sunday service team
Please speak to Sandra Ham / Tim and Linda Forrester /
Alison / Carol and Alistair Campbell

Serving the church is part of how we become more like Jesus .
The main way in we learn to speak about Jesus is to Join a Home Group

In our annual report - On page 10

We have 55 people in home groups
Which means we have 86 not in home groups
Please Join a home group

They are the main way in which we learn to speak about Jesus

The 3rd part of our vision is Loving our neighbours in word and deed.
3 spiritual practices which help us to love our neighbours are, Eat with our
neighbours , Serve the community. say "Come and See."

Places we eat with your Neighbours are, Coffee Corner and St Lawrences lunches.
If you want to Serve the community, consider Monthly work parties

You did brilliantly at Christmas, Christmas attendance was up by 18% - Lets keep it up

HUNGERFORD PAROCHIAL CHURCH COUNCIL

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF THE HUNGERFORD PAROCHIAL COUNCIL

I report on the accounts of the Hungerford Parochial Church Council for the year ended 31 December 2025

Respective responsibilities of trustees and examiner

The Trustees are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed and I am qualified to undertake the examination.

It is my responsibility to

Examine the accounts under section 43 of the 1993 Act

To follow the procedures laid down in the General Directions given by the Charities Commission (under section 43(7) of the 1993 Act) and

To state whether particular matters have come to my attention

Basis of independent examiners report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the account with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statement below

Independent examiners report

In connection with my examination, no matter has come to my attention

- 1 Which gives me reasonable cause to believe that, in any material respect, the requirements
To keep accounting records in accordance with section 41 of the 1993 Act and

To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 1993 Act have not been met or

- 2 To which, in my opinion, attention should be drawn in order to enable a proper understanding
of the accounts to be reached

.....

Peter Davies
Accountant
Sunrise
Chapel Lane
Hermitage
Thatcham RG18 9RL

HUNGERFORD PAROCHIAL CHURCH COUNCIL
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2025

GENERAL FUND

	Note	General Funds	Designated Funds	Restricted Funds	Total	
		£	2025 £	£	£	2024 £
Incoming Resources						
Voluntary giving	2	106,362	0	27,810	134,172	358,532
Activities for generating funds	2	2,315	0	37,866	40,181	3,264
Income from investments	2	262	0	53	315	52
Church activities	2	14,754	0	0	14,754	4,179
Legacies	2	0	0	0	0	0
Total incoming resources		123,693	0	65,729	189,422	366,027
Resources used						
Costs of generating funds	3	0	0	0	0	0
Church activities	3	95,118	0	0	95,118	80,528
Church expenses	3	25,338	0	0	25,338	27,288
Major capital expenditure	3	0	0	0	0	485,320
Total resources used		120,456	0	0	120,456	593,136
Net incoming/outgoings		3,237	0	65,729	68,966	(227,109)
Transfer between funds		53		(53)	0	0
Net outgoings before gains		3,290	0	65,676	68,966	(227,109)
Other recognised gains		0	0	(881)	(881)	0
Net movement in funds		3,290	0	64,795	68,085	(227,109)
Reconciliation of funds						
Total funds brought forward		81,952	0	4,227	86,179	313,288
Prior year adjustment		0	0	22,036	22,036	0
restated total fundsbrought forward		81,952	0	26,263	108,215	0 313,288
Net movement for year		3,290	0	64,795	68,085	(227,109)
Total funds carried forward		85,242	0	91,058	176,300	86,179

HUNGERFORD PAROCHIAL CHURCH COUNCIL
BALANCE SHEET AS AT 31 DECEMBER 2025

		2025	2024
	Notes	£	£
Fixed asset investment	4	21,155	
CURRENT ASSETS			
Sundry Debtors	5	8,725	9,399
Bank balance	6	<u>150,114</u>	<u>97,196</u>
		158,839	106,595
CURRENT LIABILITIES			
Creditors and Accruals		<u>3,694</u>	<u>20,416</u>
Net current assets less current liabilities		155,145	86,179
Total net assets less liabilities		<u>176,300</u>	<u>86,179</u>
Represented by			
St Lawrence General Fund	7	85,242	81,952
St Lawrence Restricted Fund	8	91,058	4,227
		<u>176,300</u>	<u>86,179</u>

HUNGERFORD PAROCHIAL CHURCH COUNCIL NOTES TO THE 2025 FINANCIAL STATEMENTS

1 Accounting Policies

Basis of financial statements

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the FRS102 SORP

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law.

Fund accounting

Restricted funds represents (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and (b) donations or grants received for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year must be carried forward as a balance on that fund

Unrestricted funds are general funds which can be used by the PCC ordinary purpose.

Designated funds are general funds set aside by the PCC for use in the future. Designated funds remain unrestricted and the PCC will remove any surplus to other general funds.

Incoming resources

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends are accounted for when receivable. Interest is accrued . All other income is recognised when it is receivable.

Resources expended

Grants and donations are accounted for when paid over or when awarded.. The Diocesan parish share is accounted for when due. Amounts received for a specific purpose are dealt with as restricted funds, all other expenditure is recognised when it is incurred and is treated as unrestricted funds.

Fixed Assets

Consecrated and benefice property is not included in the accounts in accordance with section 10(2)a and (c) of the Charities Act 2011.

HUNGERFORD PAROCHIAL CHURCH COUNCIL
Notes to the 2025 Financial Statements

2 Incoming resources

	2025			2024	
	Unrestricted Funds	Designated Funds	Restricted Funds	Total	
	£	£	£	£	£
Voluntary giving					
Planned giving standing order	8,329	0	0	8,329	6,004
Parish Giving Scheme	58,054	0	0	58,054	47,764
Collections at services	9,135	0	0	9,135	10,007
Other voluntary receipts and donations	11,408	0	17,840	29,248	32,982
Gift Aid recovered	6,131	0	1,745	7,876	9,399
Gift Aid recovered on Parish Giving	12,605	0	0	12,605	11,376
Fabric fund	0	0	0	0	240,175
Grants	700	0	0	700	0
Children and Youth Project Grant	0	0	8,225	8,225	825
Total voluntary giving	106,362	0	27,810	134,172	358,532
Activities for generating funds					
Fundraising activities	0	0	37,866	37,866	2,665
Concerts	1,628	0	0	1,628	0
Coffee receipts	687	0	0	687	599
Total from fund raising activities	2,315	0	37,866	40,181	3,264
Income from investments					
Interest	262	0	0	262	52
Dividends	0	0	53	53	0
Total investment income	262	0	53	315	52
Church activities					
Fees from wedding and funerals	9,621	0	0	9,621	4,129
St Lawrence Lunches	3,372	0	0	3,372	0
Trading activities	104	0	0	104	50
Parish share rebate	1,657	0	0	1,657	0
Total Church activities	14,754	0	0	14,754	4,179
Income from non charitable trading					
Legacies	0	0	0	0	0
Total Incoming Resources	123,693	0	65,729	189,422	366,027

HUNGERFORD PAROCHIAL CHURCH COUNCIL
Notes to the 2025 Financial Statements

3	2025			2024	
	Unrestricted Funds	Designated funds	Restricted Funds	Total	
	£	£	£	£	£
Cost of generating funds					
Costs of fundraising activities	0	0	0	0	0
Church activities					
Mission giving and donations	2,720	0	0	2,720	68
Statutory fees	3,707	0	0	3,707	1,982
Parish share	74,065	0	0	74,065	69,219
Salaries	3,504	0	0	3,504	3,421
Payroll cost	546	0	0	546	0
Children and Youth Project expenses	100	0	0	100	0
Clergy and staff expenses	6,899	0	0	6,899	5,838
St Lawrence Lunches	3,099	0	0	3,099	0
Hospitality in church	478	0	0	478	0
Total Church activities	95,118	0	0	95,118	80,528
Church expenses					
Mission and evangelism costs	488	0	0	488	488
Printing and stationery	559	0	0	559	2,130
Worship supplies	911	0	0	911	896
Licences and Subscriptions	577	0	0	577	656
Childrens church	356	0	0	356	9
Kitchen costs	1,388	0	0	1,388	778
Minor repairs	540	0	0	540	4,237
Equipment maintenance	5,398	0	0	5,398	1,380
Organ maintenance	1,093	0	0	1,093	2,076
Music equipment	0	0	0	0	2,204
Insurance	5,347	0	0	5,347	5,638
Room hire	110	0	0	110	0
Light and heat	7,146	0	0	7,146	5,532
Water	94	0	0	94	94
Accountancy	400	0	0	400	400
Finance costs	931	0	0	931	770
Total Church expenses	25,338	0	0	25,338	27,288
Major capital expenditure					
Major repairs to church	0	0	0	0	485,320
Total major capital expenditure	0	0	0	0	485,320
Total outgoing resources	120,456	0	0	120,456	593,136

HUNGERFORD PAROCHIAL CHURCH COUNCIL
NOTES TO THE 2025 FINANCIAL STATEMENTS

	2025	2024
	£	£
4 Fixed asset investment		
Prior year valuation at 1 January 2025	22,036	
Unrealised loss for the year	881	
Valuation at 31 December 2025	<u>21,155</u>	
5 Current assets Debtors		
Income tax recoverable	<u>8,725</u>	<u>9,399</u>
6 Cash at bank		
NatWest current account	49,852	97,196
NatWest deposit account	<u>100,262</u>	<u>0</u>
	<u>150,114</u>	<u>97,196</u>
7 St Lawrence General Fund		
Unrestricted Fund	85,242	81,952
	<u>85,242</u>	<u>81,952</u>

8 Restricted Funds

	Balance at 1 /1/25	Prior year	Income	Expenditure	Transfer	Balance at 31/12/25
C&YP Fund	2,235	0	65,676	(0)	0	67,911
Denford Fund	0	22,036	53	(881)	(53)	21,155
Music Fund	1,992	0	0	(0)	0	1,992
	<u>4,227</u>	<u>22,036</u>	<u>65,729</u>	<u>(881)</u>	<u>(53)</u>	<u>91,058</u>

HUNGERFORD PAROCHIAL CHURCH COUNCIL

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF THE HUNGERFORD PAROCHIAL COUNCIL

I report on the accounts of the Hungerford Parochial Church Council for the year ended 31 December 2025

Respective responsibilities of trustees and examiner

The Trustees are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed and I am qualified to undertake the examination.

It is my responsibility to

Examine the accounts under section 43 of the 1993 Act

To follow the procedures laid down in the General Directions given by the Charities Commission (under section 43(7) of the 1993 Act) and

To state whether particular matters have come to my attention

Basis of independent examiners report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the account with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statement below

Independent examiners report

In connection with my examination, no matter has come to my attention

- 1 Which gives me reasonable cause to believe that, in any material respect, the requirements
To keep accounting records in accordance with section 41 of the 1993 Act and

To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 1993 Act have not been met or

- 2 To which, in my opinion, attention should be drawn in order to enable a proper understanding
of the accounts to be reached

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Peter Davies
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HUNGERFORD PAROCHIAL CHURCH COUNCIL
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2025

GENERAL FUND

	Note	General Funds	Designated Funds	Restricted Funds	Total	
		£	2025 £	£	£	2024 £
Incoming Resources						
Voluntary giving	2	106,362	0	27,810	134,172	358,532
Activities for generating funds	2	2,315	0	37,866	40,181	3,264
Income from investments	2	262	0	53	315	52
Church activities	2	14,754	0	0	14,754	4,179
Legacies	2	0	0	0	0	0
Total incoming resources		123,693	0	65,729	189,422	366,027
Resources used						
Costs of generating funds	3	0	0	0	0	0
Church activities	3	95,118	0	0	95,118	80,528
Church expenses	3	25,338	0	0	25,338	27,288
Major capital expenditure	3	0	0	0	0	485,320
Total resources used		120,456	0	0	120,456	593,136
Net incoming/outgoings		3,237	0	65,729	68,966	(227,109)
Transfer between funds		53		(53)	0	0
Net outgoings before gains		3,290	0	65,676	68,966	(227,109)
Other recognised gains		0	0	(881)	(881)	0
Net movement in funds		3,290	0	64,795	68,085	(227,109)
Reconciliation of funds						
Total funds brought forward		81,952	0	4,227	86,179	313,288
Prior year adjustment		0	0	22,036	22,036	0
restated total fundsbrought forward		81,952	0	26,263	108,215	0 313,288
Net movement for year		3,290	0	64,795	68,085	(227,109)
Total funds carried forward		85,242	0	91,058	176,300	86,179

HUNGERFORD PAROCHIAL CHURCH COUNCIL
BALANCE SHEET AS AT 31 DECEMBER 2025

		2025	2024
	Notes	£	£
Fixed asset investment	4	21,155	
CURRENT ASSETS			
Sundry Debtors	5	8,725	9,399
Bank balance	6	<u>150,114</u>	<u>97,196</u>
		158,839	106,595
CURRENT LIABILITIES			
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Net current assets less current liabilities		155,145	86,179
Total net assets less liabilities		<u>176,300</u>	<u>86,179</u>
Represented by			
St Lawrence General Fund	7	85,242	81,952
St Lawrence Restricted Fund	8	91,058	4,227
		<u>176,300</u>	<u>86,179</u>

HUNGERFORD PAROCHIAL CHURCH COUNCIL NOTES TO THE 2025 FINANCIAL STATEMENTS

1 Accounting Policies

Basis of financial statements

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the FRS102 SORP

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law.

Fund accounting

Restricted funds represents (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and (b) donations or grants received for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year must be carried forward as a balance on that fund

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Incoming resources

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Resources expended

Grants and donations are accounted for when paid over or when awarded.. The Diocesan parish share is accounted for when due. Amounts received for a specific purpose are dealt with as restricted funds, all other expenditure is recognised when it is incurred and is treated as unrestricted funds.

Fixed Assets

Consecrated and benefice property is not included in the accounts in accordance with section 10(2)a and (c) of the Charities Act 2011.

HUNGERFORD PAROCHIAL CHURCH COUNCIL
Notes to the 2025 Financial Statements

2 Incoming resources

	2025			2024	
	Unrestricted Funds	Designated Funds	Restricted Funds	Total	
	£	£	£	£	£
Voluntary giving					
Planned giving standing order	8,329	0	0	8,329	6,004
Parish Giving Scheme	58,054	0	0	58,054	47,764
Collections at services	9,135	0	0	9,135	10,007
Other voluntary receipts and donations	11,408	0	17,840	29,248	32,982
Gift Aid recovered	6,131	0	1,745	7,876	9,399
Gift Aid recovered on Parish Giving	12,605	0	0	12,605	11,376
Fabric fund	0	0	0	0	240,175
Grants	700	0	0	700	0
Children and Youth Project Grant	0	0	8,225	8,225	825
Total voluntary giving	106,362	0	27,810	134,172	358,532
Activities for generating funds					
Fundraising activities	0	0	37,866	37,866	2,665
Concerts	1,628	0	0	1,628	0
Coffee receipts	687	0	0	687	599
Total from fund raising activities	2,315	0	37,866	40,181	3,264
Income from investments					
Interest	262	0	0	262	52
Dividends	0	0	53	53	0
Total investment income	262	0	53	315	52
Church activities					
Fees from wedding and funerals	9,621	0	0	9,621	4,129
St Lawrence Lunches	3,372	0	0	3,372	0
Trading activities	104	0	0	104	50
Parish share rebate	1,657	0	0	1,657	0
Total Church activities	14,754	0	0	14,754	4,179
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Legacies	0	0	0	0	0
Total Incoming Resources	123,693	0	65,729	189,422	366,027

HUNGERFORD PAROCHIAL CHURCH COUNCIL
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	2025			2024	
	Unrestricted Funds	Designated funds	Restricted Funds	Total	
	£	£	£	£	£
3					
Cost of generating funds					
Costs of fundraising activities	0	0	0	0	0
Church activities					
Mission giving and donations	2,720	0	0	2,720	68
Statutory fees	3,707	0	0	3,707	1,982
Parish share	74,065	0	0	74,065	69,219
Salaries	3,504	0	0	3,504	3,421
Payroll cost	546	0	0	546	0
Children and Youth Project expenses	100	0	0	100	0
Clergy and staff expenses	6,899	0	0	6,899	5,838
St Lawrence Lunches	3,099	0	0	3,099	0
Hospitality in church	478	0	0	478	0
Total Church activities	95,118	0	0	95,118	80,528
Church expenses					
Mission and evangelism costs	488	0	0	488	488
Printing and stationery	559	0	0	559	2,130
Worship supplies	911	0	0	911	896
Licences and Subscriptions	577	0	0	577	656
Childrens church	356	0	0	356	9
Kitchen costs	1,388	0	0	1,388	778
Minor repairs	540	0	0	540	4,237
Equipment maintenance	5,398	0	0	5,398	1,380
Organ maintenance	1,093	0	0	1,093	2,076
Music equipment	0	0	0	0	2,204
Insurance	5,347	0	0	5,347	5,638
Room hire	110	0	0	110	0
Light and heat	7,146	0	0	7,146	5,532
Water	94	0	0	94	94
Accountancy	400	0	0	400	400
Finance costs	931	0	0	931	770
Total Church expenses	25,338	0	0	25,338	27,288
Major capital expenditure					
Major repairs to church	0	0	0	0	485,320
Total major capital expenditure	0	0	0	0	485,320
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HUNGERFORD PAROCHIAL CHURCH COUNCIL
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NatWest deposit account	<u>100,262</u>	<u>0</u>
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Unrestricted Fund	85,242	81,952
	<u>85,242</u>	<u>81,952</u>

8 Restricted Funds

	Balance at 1 /1/25	Prior year	Income	Expenditure	Transfer	Balance at 31/12/25
C&YP Fund	2,235	0	65,676	(0)	0	67,911
Denford Fund	0	22,036	53	(881)	(53)	21,155
Music Fund	1,992	0	0	(0)	0	1,992
	<u>4,227</u>	<u>22,036</u>	<u>65,729</u>	<u>(881)</u>	<u>(53)</u>	<u>91,058</u>