St John's
HURST GREEN

The Parochial Church Council of the Ecclesiastical Parish of St. John's, Hurst Green, Surrey

Reports & Accounts

Financial Year Ending 31 December 2025



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Legal & Administrative Information

Charity Name:	The Parochial Church Council of the Ecclesiastical Parish of St. John's, Hurst Green, Surrey
Charity Number:	1133107
Charity Address:	St John the Evangelist, 11 Church Way, Hurst Green, Surrey, RH8 9EA.
Trustees (2025 financial year):	Revd Susan Bosley Henk Van Den Berg Helen Ainsworth Sue Batley (Appointed 11/05/2025) Hilary Dilnot Chris Johns Janet Harman Christine Long (Appointed 11/05/2025) Charlotte Nicholls Elizabeth Parker Barbara Richards Revd Prof Mary Seller Samuel Strolz Julian Taylor
Key Management Personnel:	Revd. Sue Bosley - Team Vicar Henk van den Berg - Churchwarden Revd. Prof. Mary Seller - Assistant Priest Julian Taylor - Hon. Treasurer Hilary Dilnot - Music Director Lucy Forster - Hurst Green News (parish newsletter) Janet Harman - Parish Administrator Cathy Hyde - St. Agatha's Hall Chris Johns - Maintenance Officer Barbara Richards - Church Rooms
Name & Address of Primary Banker:	CAF Bank, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ
Independent Examiner:	Barbara Forrest 17 Orchard Way Hurst Green Surrey, RH8 9DJ

Trustees' Report

Objects of the charity

Our Governing Documents are covered by the PAROCHIAL CHURCH COUNCIL POWERS MEASURE (1956) AS AMENDED AND CHURCH REPRESENTATION RULES. In respect of Governing Documents of Parochial Church Councils, the Church of England has agreed with the Charity Commission that these pieces of legislation are sufficient:-

1. Parochial Church Councils (Powers) Measure 1956 as amended: www.legislation.gov.uk/ukcm/Eliz2/4-5/3/contents
2. Church Representation Rules: www.legislation.gov.uk/ukcm/1969/2/schedule/3 and https://www.churchofengland.org/about/governance/legal-resources/church-representation-rules.

Summary of the charity's main activities and achievements

To further the above objects and vision, the St John's main activities and achievements were as follows:

Welcome everyone, deepen faith, inspire action and share God's friendship and love.

A Vicar's Viewpoint

Now to him who is able to do immeasurably more than all we ask or imagine,

according to his power that is at work within us. Ephesians 3:20

As I pause and take stock of the year that has passed since our last APCM, I give thanks to God for all the ways in which we can see his love, life and spirit working in and through us all as a church.

Thank you to everyone who offers their time, creativity and kindness in so many different ways; whether at church on Sundays, caring for the church and preparing for services during the week, leading a group or ministry and by keeping St John's in your prayers.

What has also struck me most about the past year is how innovation and imagination have made such a positive impact on our mission to young families.

We started Bubble Church last April and have been delighted at the number of families who have been coming along. Since it started, we have met 18 new families and on average 15 families come along each month. The team has grown too, with 12 adults and 3 children who are regular members of the team. Bubble Church has given us a wonderful opportunity to share the Christian faith in an engaging and meaningful way with young and old alike.

Many of the innovative ideas of Bubble Church have inspired the development of our all age worship. It's been so encouraging to see many more families coming to this service and all generations taking part in the bible story, prayers and worship songs.

We have seen God at work among us in so many other ways, such as at the Lent course at St John's, on Mondays at the GIFT group and in May some of the newer members of the congregation will be confirmed in a service at Southwark cathedral.

There are also challenges to face as a church family too. Our finances continue to be greatly stretched and we need engage with a wider demographic in the parish.

Let’s pray that God will show us how to approach our ongoing mission with the same innovation and imagination that has inspired us this year.

Most of all, may we trust God who has shown us more than we could have imagined in the past year and trust that his power continues to work within us all.

Revd Sue Bosley, Team Vicar

In planning the activities, the trustees have applied the guidance on public benefit issued by the Charity Commission.

Churchwarden’s Report

As I sit down to write this year’s report for the APCM, I am incredibly encouraged by the life flowing through St John’s. While we must be honest that regular Sunday attendance isn't always what it used to be, and we see the same general decline in weekly numbers that many parish churches across the country face, this is only a small part of our story. The truth is, we have seen some truly wonderful bright spots over the last twelve months. The introduction of Bubble Church has brought fantastic new life and fresh faces through our doors. Our major gatherings, like Remembrance Sunday and the Christmas services, remind us brilliantly just how much St John’s still means to the wider Hurst Green parish.

Because our mission as a "Church Without Walls" relies so heavily on welcoming those who might only cross our threshold occasionally, we need to look critically at the space we offer them. This is the driving force behind the changes we are making to the area around the font. When folks from the village join us, for example at the Christmas Carol Service, we need to be able to linger with them. Reorganising that space isn't just about shifting furniture; it is a vital re-ordering of our building to create a genuine, open area for hospitality. It gives us the room to hand someone a glass of mulled wine, to stand and chat with neighbours we normally never see, and to make sure new visitors feel they have the space to breathe and connect.

None of these vital changes would be possible without the incredible generosity of our congregation and supporters. This year, we have been remarkably blessed to receive some significant financial gifts, which have allowed us to take real, practical steps forward rather than just standing still. These generous contributions have funded the beautiful new cabinet at the back of the church and will cover the cost of moving the font. We anticipate that the work on the font will begin later in the summer.

Looking ahead, there is a real, renewed energy in our mission activities, and the coming year is shaping up to be an incredibly exciting time for St John's. We are stepping out with several new initiatives to truly live out our "Church Without Walls" calling. You can expect to see different styles of worship, including outdoor church services, alongside new types of community activities happening right here in the building, and even summer concerts. We are actively finding new ways to reach out and invite Hurst Green in, making sure our church remains a vibrant, beating heart of the village.

Of course, this vision relies entirely on the people who lead and support us. I want to express our deep gratitude to our Vicar, Sue. Since coming in, she has introduced so many wonderful new initiatives and has quickly become a key cornerstone not just for St John's, but for the wider Hurst Green community. Her relentless drive to reach out to the parish is a true inspiration to us all. We also owe a huge debt of thanks to Mary for her continued support and tireless drive. Not only does

she lead us in beautiful worship on Sundays, but her dedicated pastoral ministry, particularly in leading funeral services, is an immense blessing. The care, grace, and comfort she brings to these services make a very real and lasting impact on the families and loved ones left behind.

Finally, keeping our church running smoothly and safely requires a great deal of unseen effort. On the administrative side, I can confirm that in accordance with our legal duties, the Terrier, Inventory, and Logbook have all been checked and updated appropriately. I also want to extend a very special thank you to Julian, who is responsible for the financial management of St John's. All his hard work, dedication, and meticulous oversight are absolutely vital to the life and stability of our church, and we are deeply grateful for the heavy lifting he does quietly on our behalf.

But beyond the paperwork and finances, keeping our church a place where people actually want to gather, takes a staggering amount of behind-the-scenes practical work. Because this work happens quietly, it often goes without the recognition it truly deserves. I want to specifically highlight our cleaning teams, who constantly ensure the church is spotless and welcoming, our coffee making teams, who provide such vital and warm hospitality week after week, alongside our incredibly dedicated flower arrangers. The sheer amount of time, hard work, and creativity poured into those floral displays brings a wonderful sense of beauty and care to our building. To everyone who sweeps a floor, arranges a display, hands out a service sheet, or makes a cup of tea: thank you. Your hard work is the quiet engine of St John's, and we are deeply grateful for everything you do.

Henk van den Berg, Churchwarden

Structure, Governance and Management

The Parochial Church Council (PCC)The PCC is the legal governing body of a parish; it is a charity and its members (currently fourteen) are charity trustees. The trustees are responsible for setting policy, determining the parameters within which the charity should operate, and making operational decisions. The trustees meet formally at least 5 times a year to monitor the activities of St John's and its various subcommittees and areas of responsibility.

Trustees are required to undertake safeguarding training and, together with the Vicar, who chairs meetings, must make decisions on every aspect of church life. This includes safeguarding, which features on every agenda, spiritual and practical oversight, finance and budgeting, care and maintenance of church buildings and grounds, and making connections with the local community and wider church.

New trustees are recruited and normally appointed at the Annual Parochial Church Meeting, held in May each year, proposed and seconded by non-clergy members on the church's Electoral Roll, then approved by a majority vote of those present.

Responsibility for the day-to-day operations of St. John's has been delegated to the senior management team, which includes the Vicar, Churchwarden, Assistant Priest, Treasurer, Music Director, Maintenance Officer and Parish Administrator, who are also Trustees.

Additionally, other roles and team leaders cover all aspects of community outreach, mother and baby groups (YoYo's), running the church rooms and St. Agatha's Hall for paid bookings, parish newsletter (Hurst Green News), publicity & communications, flower arranging and cleaning. Some of these roles are paid, but the majority are run by volunteers. These teams report back to the PCC on a regular basis.

At December 2025 we had 92 registered volunteers across our various areas of activity, with standard or enhanced DBS checks applied where they are user facing or have leadership responsibilities.

Electoral Roll

At the last APCM there were 97 names on the Electoral Roll. Since then 5 have been removed (3 have died and 2 moved away) and 10 added, giving a new total of 102.

Barbara Richards, Electoral Roll Officer

Financial Review

For 2025 the PCC showed a drop in both income and expenditure, to £142K (*2024: £153K*) and £136K (*2024: £146K*) respectively. This resulted in an operational surplus of £7K for the year (same as 2024).

Disappointingly, Planned Giving continued its downward trend to £58K (*2024: £64K*), with people stopping through passing away, leaving the area or other circumstances, or just reducing through cost-of-living pressures. Our regular giving campaign that ran in parallel with the 2025 electoral roll renewal generated some new joiners and increased pledges, but this was insufficient to compensate for the losses. However, the drop was partly offset by an increase in other Giving to £17K (*2024: £12K*).

Grants & Legacies were £6K (*2024: £9K*), made up of small grants for the community activities that we carry out in St Agatha's Hall, £1.5K for starting Bubble Church, and a £2K legacies from the wills of former parishioners.

Activities for Generating Funds continued to grow with an improvement to £39K (*2024: £37K*). Church Rooms hires were up £2K to £8K and Fundraising income up £2K to £5K, offsetting a decline in St Agatha's, down £2K to £20K. Hurst Green News advertising remained unchanged at £6K.

Statutory Fees Retained showed a small decline but remained at £5K.

The Parish Support Fund remains our largest item of expenditure, and continuing to be mindful of declining regular giving, the PCC agreed a 0.5% increase to £65.8K.

This was followed by Non-Clergy Salaries at £27K (*2024: £33K*), down £6K with our not replacing the Youth Worker after the associated grant ended in July 2024.

Other PCC running expenses were £35K (*2024: £34K*), of which the biggest item were Utilities £8K, up £4K from an artificially low 2024 because of the water leak refund. Insurance and Building Maintenance & Minor Repairs were £5K (*2024: £5K*) and £4K (*2024: £7K*) respectively.

Major Repairs were £5K (*2024: £3K*) being tree safety works in the grounds.

Income of £0.3K (*2024: £0.3K*) from the Win Marnell Flower Fund met nearly half the total flower costs for the year of £0.7K (*2024: £0.5K*). The underlying investment showed a decline in value this year of £(0.4)K (*2024: gain £0.2K*).

The Operational surplus less the investment decline resulted in a £6K increase in Net Funds, from £120K to £126K at the end of December 2025.

Thanks again to Alison Richardson as St Agatha's Treasurer and running the Hurst Green News finances, Helen Ainsworth for Regular Giving and Gift Aid duties (but who has moved away and will

sadly be stepping down from 2026), and Barbara Forrest for examining the accounts (and has agreed to continue).

Julian Taylor, Hon. Treasurer; April 2026

Funds in Deficit

No funds ended the year in deficit.

Key Risks & Uncertainties

The PCC is exposed to various risks, including operational, financial and reputational risks. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

The decline in the amount given by regular giving looks set to continue based on information already received from donors, so with this in mind a prudent budget was set for 2026. Certain items of discretionary non-urgent expenditure for the church building (CCTV, other electrical issues and decorating) have been put on hold until suitable funding is available.

To help mitigate the shortfall, additional emphasis will be placed on securing income from other sources over and above St Agatha's Hall and Church Rooms bookings, in particular, additional fundraising events and encouraging giving by visitors to the church. These plans will be worked on as the year progresses but at the time of setting the budget were not in place, so we forecast a drop in income of £(8)K to £134K. Any grants and unanticipated 1-off donations will of course increase the income.

Mindful of several prior years of below recommended increases to the Parish Support Fund, for this year the Finance Committee recommended, and PCC agreed, a 3.0% increase in pledge to £67.8K.

Salaries, our second biggest item of expenditure, are forecast to be £1K higher at £28K with a 2.5% inflation uplift being applied from January 2026. All employees are ahead of the National Living Wage though some are now below the hourly rate for "Real" Living Wage.

With committed and likely expenditure on building and grounds (excluding the discretionary items mentioned above), total expenditure for 2026 is forecast at £148K, resulting in a deficit of £(13)K for the coming year, with Net Funds ending at £112K.

Deficits such as this cannot be sustained, so please do support St John's with fundraising (all suggestions welcome for new events!), hiring our facilities and donations when you are able.

Reserves Policy

The PCC will keep a reserve for unexpected and emergency expenses and to cover essential costs in the case of a cash shortfall. The target for this reserve, which will exclude any fundraising built up ahead of a specified project, shall be between 25% and 50% (3 and 6 months) of routine annual expenditure.

The reserves at 31 December 2025 were £49,302, representing 36% (4.4 months) of expenditure.

Responsibilities of Trustees under charity law

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

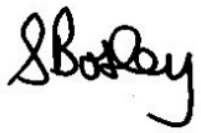
1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgments and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. 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.

Signature

This report was approved by the trustees, and is signed on their behalf by:

Name Revd Susan Bosley



Signature

Date 20/10/26

Independent Examiner's Report & Accounts Approval

Financial Statements for the Year Ended 31 December 2025

Accounting Policies

The financial statements of the PCC have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities SORP, using the historical cost convention on the accruals basis.

Independent Examiner's Report

Independent Examiners Report to the Parochial Church Council

This report on the accounts of the PCC for the year ended 31st December 2025 which are set out on pages 1 to 5, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the Regulations') and s.145 of the Charities Act 2011 ('the Act').

Respective Responsibilities of PCC and the examiner

As the members of the PCC you are responsible for the preparation of the financial statements. You consider that the audit requirement of the Regulations and section 144(1) of the Act do not apply. It is my responsibility to issue this report on those financial statements in accordance with the Regulations.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity commission under section 145 of the Act to be found in the Church Guidance, 2011 edition, issued by the Finance Division of the Archbishops' Council. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the financial statements and seeking 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 I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

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 130 of the Act; and to prepare statements which accord with the accounting records and comply with the requirements of the Act and the Regulations 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.

Barbara Forrest
17 Orchard Way
Hurst Green
Surrey, RH8 9DJ
Date: 26 March 2026

Accounts Approval

Submitted for approval by the Parochial Church Council on 26 Mar 2026

Reverend Sue Bosley

Julian Taylor ACMA
Hon. Treasurer

St John's HURST GREEN

Statement of Financial Activities

	Unrestricted	Restricted	Total	Prior Year
Income				
Donations & Legacies	92,913	3,520	96,433	102,555
Charitable Activities	9,176	-1,475	7,701	6,088
Other Trading Activities	35,740	0	35,740	36,132
Investments	88	2,474	2,562	2,925
Other Income	4,784	0	4,784	11,324
Total income	142,702	4,519	147,220	159,024
Expenditure				
Charitable Activities	137,457	3,229	140,686	151,979
Total expenditure	137,457	3,229	140,686	151,979
Net Income / Expenditure (before gains/losses)	5,244	1,290	6,535	7,044
Investment Gains (or Losses)	0	-402	-402	225
Net Income / Expenditure (before transfers)	5,244	888	6,132	7,270
Fund Transfers In	7,359	0	7,359	14,811
Fund Transfers Out	5,164	2,195	7,359	14,811
Net Movement of Funds	7,439	-1,307	6,132	7,270
Total Funds Brought Forward	58,250	61,365	119,616	112,346
Total Funds Carried Forward	65,690	60,059	125,748	119,616
Represented By				
.St J - St John's General (Unrestricted)	19,470	0	19,470	20,135
St J - CEA 2021 - #2 'St John's-on-sea' (Restricted)	0	82	82	165
St J - CEA 2022 - Fresh Expressions for CafeChurch (Restricted)	0	43	43	159
St J - CEA 2024 - St. Agatha's Broadband (Restricted)	0	92	92	515
St J - CEA 2025 - Fresh Expressions Bubble Church (Restricted)	0	0	0	0
Community Fridge (Surrey CC) (Restricted)	0	13	13	0
Community Warm Hub (Restricted)	0	500	500	18
Health Hub (Growing Health Together) (Restricted)	0	136	136	136
St J - Church Rooms (Designated)	15,618	0	15,618	8,623
St J - Building (Designated)	0	0	0	0
St J - Grounds (Designated)	127	0	127	2,745
St J - Fundraising Events (Designated)	644	0	644	1,868
St J - Community Fund (Designated)	1,355	0	1,355	1,355
Hurst Green News (Designated)	4,483	0	4,483	4,713

St J - Win Marnell Flower Fund (Restricted)	0	9,727	9,727	10,129
St J - CCLA CBF CofE Deposit (Restricted)	0	49,302	49,302	49,302
Oxted Team Mission - CEA 2019 - Website (Restricted)	0	163	163	343
St Agatha's Hall (Unrestricted)	23,993	0	23,993	18,812
St J - CEA 2022 - Signs, Eco hub (Restricted)	0	0	0	97
VASE 2024 for Community Fridge (Restricted)	0	0	0	500

Balance Sheet

	Unrestricted	Restricted	Total	Prior Year
Fixed Assets				
Investments	0	9,657	9,657	10,059
Total	0	9,657	9,657	10,059
Current Assets				
Debtors	6,538	22	6,560	2,618
Cash at bank and in hand	67,319	50,560	117,879	112,378
Total	73,857	50,582	124,439	114,996
Creditors: amounts falling due within one year				
Creditors	8,168	180	8,348	5,439
Total	8,168	180	8,348	5,439
Net Current Assets	65,690	50,402	116,092	109,557
Total Net Assets (Assets Minus Liabilities)	65,690	60,059	125,748	119,616
Represented By				
Unrestricted				
Unrestricted	43,463	0	43,463	38,948
Designated	22,227	0	22,227	19,303
Restricted	0	60,059	60,059	61,365
Total Charity Funds	65,690	60,059	125,748	119,616

Notes to the Accounts

Notes - Accounting Policies

Basis of Preparation

The financial statements have been prepared under the Charities Act 2011 and in accordance with Church Accounting Regulations 2006 together with the Charities Statement of Recommended Practice (Charities SORP 2026 and Financial Reporting Standard 102 (FRS 102).

They have been prepared under the historical cost convention except for investment assets, which are shown at market value. They are prepared under accruals accounting and 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.

The PCC meets the definition of a public benefit entity under FRS 102. The financial statements are prepared in sterling, which is the functional currency of the PCC.

The PCC's financial year end is 31 December.

The principles adopted in the preparation of the financial statements are set out in the accounting policies below.

Going Concern

The Trustees consider The PCC of St. John's, Hurst Green a going concern at the date for approving the accounts. There are no material uncertainties that the charity can continue as a going concern for the next year.

Fund Accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the term of specific appeal.

Endowment funds are funds, the capital of which must be retained either permanently or at the PCC's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place. Only the Win Marnell Flower Fund presently falls into this category.

Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

- All voluntary income is recognised as donations and are included in full when received, with associated Gift Aid.
- Grants where entitlement is not conditional on the delivery of specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.
- Hire income for St. Agatha's Hall and church rooms are recognised when the hire is due. Where income is received in advance for hires, or advertising in Hurst Green News, it is recognised in the year in which the event or publication occurs.
- Donated services and facilities are included at the value to the charity where this can be quantified.
- Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.
- Volunteer time, the value of voluntary support for the work of the charity, is not included in the accounts.
- Investment Income: interest entitlements are accounted for as they accrue and dividends are accounted for when due and payable.

Resources Expended

Expenditure on raising funds is accounted for on the accruals basis so is recognised in the year in which the income is reported.

Expenditure on charitable activities is accounted for on the accruals basis.

The diocesan parish share (Parish Support Fund) is accounted for when payable but starts afresh each financial year and is payable monthly by Direct Debit. Therefore, no liability is shown as a creditor in the Balance Sheet at the year end.

Grants to other bodies are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

Governance Costs

Governance costs cover the following items:-

- Audits and independent examinations - the Independent Examiner performs the task free of charge.
- Legal advice for trustees regarding their duties and constitutional matters - none for 2025.
- Statutory and constitutional compliance, such as preparing statutory accounts and holding trustee meetings - no expenses recorded for these in 2025.
- Strategic planning processes that guide the long-term development of the charity - not applicable in 2025.
- Reimbursed expenses for trustees (e.g., travel or care arrangements while carrying out trustee duties) - no expenses recorded for these in 2025.

Liability Recognition

Creditors are recognised when the PCC has 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.

Creditors are recognised at the amount that the PCC anticipates it will pay to settle the debt or the amount it has received as advanced payment for the goods or services it must provide beyond the balance sheet date (prepayments). Typically, these will be hall and rooms bookings and Hurst Green News advertising paid for in the current financial year but not provided until the following one.

Tangible Fixed Assets

Consecrated and beneficed property is excluded from the accounts by s10(2)(a) of the Charities Act 2011.

No value is placed on moveable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time). For anything acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements. All expenditure incurred during the year on consecrated or beneficed buildings and moveable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA and disclosed in the year of expenditure.

Freehold property is valued at purchase price. In the opinion of the PCC members, depreciation of freehold properties would be immaterial and has not been charged. No cost information is available for the church hall, which was the church before the consecration of St John's in 1913, so is also excluded from the accounts.

Other fixed assets are recognised at cost. Individual assets with a purchase price less than £1,000 are written off when the asset is acquired.

Depreciation is on a straight-line basis in order to write off the cost of the assets over the following estimated useful lives:

- Fixtures and fittings - 10 years
- Computers and equipment - 5 years

Pensions

No pensions are provided because no salaries meet the minimum threshold for auto-enrolment.

Operating Leases

Rental charges payable under operating leases are charged on a straight-line basis over the terms of the lease. However, in 2025 the PCC did not have any operating leases.

Taxation

Because the PCC is recognized a charity by HMRC, it enjoys standard charitable tax reliefs. Thus it does not pay Corporation Tax on its primary charitable income and can claim Gift Aid on eligible donations.

St John's Church is a place of public religious worship and thus exempt from business rates (non-domestic rates).

St Agatha's Hall is also exempt from business rates as being certified or registered for public religious worship.

Judgements and Key Sources of Estimation

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

Concessionary Loans

The charity initially recognises and measures concessionary loans at the amount received or receivable. The carrying amount is adjusted in subsequent years to reflect repayments and any accrued interest.

Notes - Analysis of Income & Expenditure

Analysis of Income

Current Year

	Unrestricted	Restricted	Total
Donations & Legacies			
Donations	76,554	350	76,904
Gift Aid	16,077	50	16,127
Grants	283	3,120	3,403
	92,913	**3,520**	**96,433**
Charitable Activities			
Event Income	9,176	-1,475	7,701
	9,176	**-1,475**	**7,701**
Other Trading Activities			
Sales	35,740	0	35,740
	35,740	**0**	**35,740**
Investments			
Bank Interest	88	2,474	2,562
	88	**2,474**	**2,562**
Other Income			
Other Income	4,784	0	4,784
	4,784	**0**	**4,784**
Total income	142,702	4,519	147,220

Prior Year

	Unrestricted	Restricted	Total
Donations & Legacies			
Donations	82,885	11	82,897
Gift Aid	17,104	0	17,104
Grants	334	2,220	2,554
	100,324	**2,231**	**102,555**
Charitable Activities			
Event Income	7,790	-1,702	6,088
	7,790	**-1,702**	**6,088**
Other Trading Activities			
Sales	36,132	0	36,132
	36,132	**0**	**36,132**
Investments			
Bank Interest	85	2,840	2,925
	85	**2,840**	**2,925**
Other Income			
Other Income	11,324	0	11,324
	11,324	**0**	**11,324**
Total income	155,654	3,369	159,024

Additional Income Notes

"Other Income" includes amounts collected as agent for funerals and weddings, plus collections made on behalf of other charities. These amounts are NOT treated as going through the normal accounts as are passed on directly to the beneficiaries concerned.

It also includes Insurance Claims: nil for this year (*£5,473 for prior year*).

Analysis of Expenditure

Current Year

	Unrestricted	Restricted	Total
Charitable Activities			
Activities	71,706	2,427	74,133
Admin	2,722	192	2,914
Bank Charges	539	8	547
Event Costs	246	83	328
Gifts Given	701	0	701
Other Expenditure	4,784	0	4,784
Premises	29,485	520	30,004
Staff Costs	27,273	0	27,273
	137,457	**3,229**	**140,686**
Total expenditure	137,457	3,229	140,686

Prior Year

	Unrestricted	Restricted	Total
Charitable Activities			
Activities	70,216	711	70,927
Admin	2,916	247	3,163
Bank Charges	490	0	490
Event Costs	82	124	206
Gifts Given	278	0	278
Other Expenditure	5,851	0	5,851
Premises	38,704	668	39,372
Staff Costs	29,240	2,453	31,694
	147,776	**4,203**	**151,979**
Total expenditure	147,776	4,203	151,979

Additional Expenditure Notes

"Other Expenditure" represents amounts from funerals and weddings passed on as fees to the Diocese of Southwark or expenses to those personnel involved, plus collections made on behalf of other charities passed on directly to the beneficiaries concerned.

Notes - Analysis of Net Assets Between Funds

Current Year

	Unrestricted	Restricted	Total
Fixed Assets & Investments	0	9,657	9,657
Current Assets	73,857	50,582	124,439
Creditors: amounts falling due within one year	8,168	180	8,348
Net Current Assets	65,690	50,402	116,092
Total Net Assets (Assets Minus Liabilities)	65,690	60,059	125,748

Prior Year

	Unrestricted	Restricted	Total
Fixed Assets & Investments	0	10,059	10,059
Current Assets	63,436	51,560	114,996
Creditors: amounts falling due within one year	5,185	253	5,439
Creditors: amounts falling due after more than one year	0	0	0
Net Current Assets	58,250	51,307	109,557
Total Net Assets (Assets Minus Liabilities)	58,250	61,365	119,616

Notes - Other

Volunteers

St. John's relies on voluntary contributions of time and money. Please refer to the trustees' report for further detail about volunteer contributions in the organisation.

Independent Examination Fees

No fee was payable to the Independent Examiner for independent examination of the accounts.

Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:-

- Gross wages and salaries: £26,900; Employers NI costs were offset entirely by Employment Allowance, so no net cost; Employers Pension costs: nil.
- (Prior year Gross wages and salaries: £30,607; Employers NI costs less Employment Allowance: nil; Employers Pension costs: nil.)
- The average number of employees during the year was 6. (*Prior year was also 6*).
- No employees received salaries at a rate of more than £60,000 per annum.

Key Management Personnel

The total employee benefits received by the key management personnel (including employer national insurance and pension contributions) was £13,722 (*prior year: £13,361*).

Trustee Remuneration

During the year 2 trustees received remuneration from St. John's. The remuneration paid during the year was for the employees' role within the charity and not for their role as a trustee.

The total remuneration paid during the year was £10,496 (*prior year: £10,241*).

Our Vicar, whilst a trustee, is paid by the Diocese of Southwark and not directly from St. John's funds.

Trustee Expenses

During the year 6 trustees incurred out-of-pocket expenses totalling £2,059. (*Prior year 7, totalling £1,036*).

All expenses were incurred for the day-to-day running of the charity's activities.

Trustee Donations

During the year the total aggregated donations made to the charity by the trustees was £14,000 (*Prior year: £14,865*).

There were no conditions attached to the donations.

Tangible Fixed Assets

	Total
Cost	
Prior to 1st January 2025	0
Additions in financial year	0
Total as at 31st December 2025	0
Depreciation	
Prior to 1st January 2025	0
Additions in financial year	0
Total as at 31st December 2025	0
Net Book Value	
As at 31st December 2025	0
As at 31st December 2024	0

Investments

	Unrestricted	Restricted	Total	Prior Year
Market Value Brought Forward	0	10,059	10,059	9,833
Additions	0	0	0	225
Disposals	0	402	402	0
Gains (losses)	0	-402	-402	225
Market Value Carried Forward	0	9,657	9,657	10,059

Debtors

Accounts Receivable

	Description	Prior Year
Gift Aid	1,559	608
Receipts not banked until following year	1,106	1,223
Trade Debtors	2,969	552
Total	5,634	2,383

Prepayments

Description	Amount	Prior Year
Amounts paid this year but not due until next year	926	235
Total	926	235

Creditors

Accounts Payable

	Description	Prior Year
Accruals	1872	2,933
Tax & Social Security	942	260
Trade Creditors	5,299	1,551
Total	8,113	4,744

Deferred Income

	Amount	Prior Year
Balance at start of period	695	1,114
Amount Released to Income	-695	-1,114
Amount Deferred in Year	235	695
Balance at end of period	235	695

Analysis of Charitable Funds

Current Year

Fund Name	Opening Balance	Income	Expenditure	Fund Transfers	Investment Gains (or Losses)	Closing Balance
Unrestricted						
.St J - St John's General (Unrestricted)	20,135	97,928	102,383	3,790	0	19,470
St Agatha's Hall (Unrestricted)	18,812	21,470	16,289	0	0	23,993
Total	38,948	119,398	118,673	3,790	0	43,463
Designated						
St J - Church Rooms (Designated)	8,623	8,387	1,392	0	0	15,618
St J - Building (Designated)	0	90	3,659	3,569	0	0
St J - Grounds (Designated)	2,745	4,364	6,982	0	0	127
St J - Fundraising Events (Designated)	1,868	4,596	655	-5,164	0	644
St J - Community Fund (Designated)	1,355	0	0	0	0	1,355
Hurst Green News (Designated)	4,713	5,867	6,096	0	0	4,483
Total	19,303	23,303	18,784	-1,595	0	22,227
Unrestricted Total	58,250	142,702	137,457	2,195	0	65,690
Restricted						
St J - CEA 2021 - #2 'St John's-on-sea' (Restricted)	165	0	83	0	0	82
St J - CEA 2022 - Fresh Expressions for CafeChurch (Restricted)	159	0	116	0	0	43
St J - CEA 2024 - St. Agatha's	515	0	423	0	0	92

Broadband (Restricted)						
St J - CEA 2025 - Fresh Expressions Bubble Church (Restricted)	0	1,900	1,900	0	0	0
Community Fridge (Surrey CC) (Restricted)	0	163	150	0	0	13
Community Warm Hub (Restricted)	18	482	0	0	0	500
Health Hub (Growing Health Together) (Restricted)	136	0	0	0	0	136
St J - Win Marnell Flower Fund (Restricted)	10,129	280	280	0	-402	9,727
St J - CCLA CBF CofE Deposit (Restricted)	49,302	2,195	0	-2,195	0	49,302
Oxted Team Mission - CEA 2019 - Website (Restricted)	343	0	181	0	0	163
St J - CEA 2022 - Signs, Eco hub (Restricted)	97	0	97	0	0	0
VASE 2024 for Community Fridge (Restricted)	500	-500	0	0	0	0
Total	61,365	4,519	3,229	-2,195	-402	60,059
Restricted Total	61,365	4,519	3,229	-2,195	-402	60,059
TOTAL	119,616	147,220	140,686	0	-402	125,748

Prior Year

Fund Name	Opening Balance	Income	Expenditure	Fund Transfers	Investment Gains (or Losses)	Closing Balance
Unrestricted						
.St J - St John's General (Unrestricted)	7,168	106,300	98,849	5,516	0	20,135
St Agatha's Hall (Unrestricted)	22,096	24,076	27,360	0	0	18,812
St J - Boom Community Bank (1417) (Unrestricted)	7,581	15	0	-7,597	0	0
Total	36,846	130,391	126,209	-2,081	0	38,948
Designated						
St J - Church Rooms (Designated)	3,442	6,475	1,294	0	0	8,623
St J - Building (Designated)	0	5,276	9,924	4,648	0	0
St J - Grounds (Designated)	1,000	6,036	4,292	0	0	2,745
St J - Fundraising Events (Designated)	214	1,721	67	0	0	1,868
St J - Community Fund (Designated)	1,385	0	30	0	0	1,355

Hurst Green News (Designated)	4,920	5,755	5,961	0	0	4,713
Total	10,960	25,263	21,568	4,648	0	19,303
Unrestricted Total	47,806	155,654	147,776	2,567	0	58,250
Restricted						
St J - CEA 2021 - #2 'St John's-on-sea' (Restricted)	289	0	124	0	0	165
St J - CEA 2022 - Fresh Expressions for CafeChurch (Restricted)	202	0	42	0	0	159
St J - CEA 2024 - St. Agatha's Broadband (Restricted)	0	720	205	0	0	515
Community Fridge (Surrey CC) (Restricted)	0	0	0	0	0	0
Community Warm Hub (Restricted)	758	-588	152	0	0	18
Health Hub (Growing Health Together) (Restricted)	250	-114	0	0	0	136
St J - Win Marnell Flower Fund (Restricted)	9,904	284	284	0	225	10,129
St J - CCLA CBF CofE Deposit (Restricted)	49,302	2,567	0	-2,567	0	49,302
Oxted Team Mission - CEA 2019 - Website (Restricted)	590	0	247	0	0	343
St J - CEA 2020 & 23 - Childrens' Worker (Restricted)	2,686	0	2,686	0	0	0
St J - CEA 2022 - Signs, Eco hub (Restricted)	560	0	463	0	0	97
VASE 2024 for Community Fridge (Restricted)	0	500	0	0	0	500
Total	64,540	3,369	4,203	-2,567	225	61,365
Restricted Total	64,540	3,369	4,203	-2,567	225	61,365
TOTAL	112,346	159,024	151,979	0	225	119,616

Fund Transfers

Description	From	To	Amount
Interest paid to CAF Bank	St J - CCLA CBF CofE Deposit	.St J - St John's General	586
Interest paid to CAF Bank	St J - CCLA CBF CofE Deposit	.St J - St John's General	550
Interest paid to CAF Bank	St J - CCLA CBF CofE Deposit	.St J - St John's General	541
Interest paid to CAF Bank	St J - CCLA CBF CofE Deposit	.St J - St John's General	6
Interest paid to CAF Bank	St J - CCLA CBF CofE Deposit	.St J - St John's General	512
Clear deficit on Building fund	St J - Fundraising Events	St J - Building	3,569
To clear 2025 deficit on StJ General	St J - Fundraising Events	.St J - St John's General	1,595

Fund Descriptions

Name	Description
.St J - St John's General	St John's PCC General Fund
St J - CEA 2021 - #2 'St John's-on-sea'	Croydon Episcopal Area grant in 2021 for 'St John's-on-sea'
St J - CEA 2022 - Fresh Expressions for CafeChurch	Croydon Episcopal Area Fresh Expressions grant in 2022 for Cafe Church
St J - CEA 2024 - St. Agatha's Broadband	South London Churches Mission Grant in 2024 for provision of broadband to St. Agatha's Hall
St J - CEA 2025 - Fresh Expressions Bubble Church	Croydon Episcopal Area 2025 - Fresh Expressions for Bubble Church
Community Fridge (Surrey CC)	Surrey County Council grants for Community Fridge
Community Warm Hub	Grants for Community Warm Hub
Health Hub (Growing Health Together)	Growing Health Together grants for Health Hub
St J - Church Rooms	York & St John's Rooms
St J - Building	Church Building
St J - Grounds	Church Grounds
St J - Fundraising Events	St John's Fundraising Events
St J - Community Fund	St John's Community Fund
Hurst Green News	Hurst Green News
St J - Win Marnell Flower Fund	Win Marnell Flower Fund
St J - CCLA CBF CofE Deposit	CCLA CBF CofE Deposit
Oxted Team Mission - CEA 2019 - Website	Croydon Episcopal Area grant in 2019 for Oxted Team website
St Agatha's Hall	St Agatha's Hall
St J - CEA 2022 - Signs, Eco hub	Croydon Episcopal Area grant in 2022 for Signs & Eco hub
VASE 2024 for Community Fridge	Voluntary Action Surrey East for Community Fridge

Transactions to Related Parties

There were no transactions related parties during the accounting period.

Prior Period Adjustment

There were no prior year adjustments.

Pensions

The PCC does not presently operate a pension scheme.