Charity no. 1134812

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. JOHN THE BAPTIST, MARGATE

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

ST JOHN THE BAPTIST CHURCH
VICTORIA ROAD
MARGATE
KENT

PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST, MARGATE

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. JOHN THE BAPTIST, MARGATE

REPORT OF THE PCC FOR THE YEAR ENDED 31 DECEMBER 2025

Administrative information

St John's Church is situated in the centre of Margate. It is part of the Diocese of Canterbury within the Church of England. The correspondence address is:

The Vicar's Office
St John's Church Hall and Community Centre
Victoria Road
Margate
Kent
CT9 1LN

Officers and professional advisers

Members of the Parochial Church Council (PCC) are either ex-officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. The PCC members are also the trustees.

PCC members who have served from 1 January 2025 until the approval date of this report are:

Preist-in-charge	Fr Leigh Daynes since 16/09/2025
Churchwarden	Mrs Ann Smith & Mr Simon Love
Vice Chair	Mrs Margaret Vickery
Secretary	Post is currently vacant.
Treasurer	Mrs Kay Bateman
Deanery Synod Reps	Mrs Margaret Vickery (elected 2023, retire 2026)

Elected 2023, Retire 2026
Kay Bateman
Madeleine Searle
Susan Waller

Elected 2024, Retire 2027
Gill Edwards
Nigel Cartwright

Elected 2025, Retire 2028
Ruth Ford
Co-opted James Lattimore

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. JOHN THE BAPTIST, MARGATE

REPORT OF THE PCC - CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2025

Standing Committee	Priest in Charge Churchwardens PCC Treasurer Vice Chair
Independent Examiner	Daniel Payne FCCA of Beresfords Chartered Certified Accountants
Bankers	HSCB Bank plc CCLA

Structure, governance and management

The method of appointment of PCC members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC is governed by two Church of England Measures; the "Parochial Church Councils (Powers) Measure 1956 as amended" and the "Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended".

The Community Centre is managed by the PCC.

Objectives and activities

As part of the Church of England we promote its whole mission, pastoral, evangelistic social and ecumenical within the ecclesiastical parish.

Our aim is to bring people to a knowledge and love of God through Jesus Christ, by ministering to the professed members of the Church, by proclaiming the Gospel in the parish of St John the Baptist, Margate and by being a Christian conscience of the town. Our corporate focus is Central Margate where, as Margate's Civic Church, we are a Christian centre for the community. Fr Leigh is a foundation Governor at Holy Trinity and St John's County Primary School maintaining an active link between the two communities; the whole school worships at St John's several times a year.

Review of achievements and performance

Our mission is to be a beacon of inclusion, love, light & hope to the community of Margate.

Our main focus in the year 2025 has been to prepare for the appointment of a new Priest - in - charge and provide support to the successful candidate to form strong relationships with our Church family and local community at pace and begin to explore the concepts of open table and living in love and faith.

REPORT OF THE PCC - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2025

Review of achievements and performance - continued

It is fair to say there is never a quiet moment in the church calendar and 2025 was no exception. There are so many special moments to capture and share.

We started the year with urgent repairs works undertaken in the vestry meaning once again our traditional sunday worship moved into the warmth and light of the community centre. The removal of the plaster has been completed and now we wait for the lengthy drying out process to complete whilst we consider how best we can raise the necessary funds for the next phase of restoration works. Our usual calendar of events including the ever popular pancake party, strawberry tea and heritage weekend proved popular as ever with our regular worshippers and our supporters from our local community and we began the exciting journey of advertising , interviewing and appointing our new priest in charge successfully appointing Fr Leigh Daynes. Fr Denis led our first recovery service & the longest night both of which were well attended and provided much needed comfort and a safe space to reflect, engage or simply just be in God's house with your own thoughts surrounded by love and light, hope and no fear of being judged.

Whilst waiting for Father Leigh's licensing, St John's continued to serve our community with regular ministerial support from Fr Denis & Reverend Gary without whom we would have been lost sheep.

Prior to Fr Leigh's appointment our church family took time to consider what changes we would like to implement and what traditions we considered essential to keep so the congregation were invited to share their ideas for our future mission planning. Holding Holy Communion services regularly whilst maintaining options for Morning Prayer and keeping our new "Cafe Church" tradition were agreed upon. Looking ahead to the future under Fr Leigh's guidance with the continued support of Fr Denis, the prospect of growing our inclusive and welcoming reputation by supporting "living in love and faith" & "open table" concepts is one which we are excited to explore.

Financially we continue to be both cautious and careful with our spending. Costs for energy continue to rise and increased materials and labour costs are careful considerations before maintenance and repairs are undertaken.We have been without heating in the church since 2021 with estimated costs to get the heating system up and running and fit for purpose of over £100,000. Our churchwardens Ann & Simon have spent endless hours in discussions with both contractors and the diocese to find a suitable heating solution that provides the heat that is needed but meets suitability needs of a historic building.

During 2024 the unpredictable weather conditions caused considerable damage to the church roof and the weathervane was a cause for concern. Repairs were completed and against all odds the weathervane is still in place despite the high winds that continued to prevail throughout 2025. The bell ringers continue to bring the glorious sound of the bells to central margate and we hope next year that we will enjoy visiting bellringers more regularly as well.

Our community centre continues to host a variety of groups from our brownies, guides , Karate and dance groups to those groups supporting addiction and sobriety. Parties continue to be popular and our relationships with wrestling and boxing groups continue to blossom.

The increased rainfall has continued to cause problems in both the Church and our Community Centre. Buckets are a regular feature in both and we are concerned about our Community Centre which is our primary source of income. Our local probation service has provided us with a group of enthusiastic workers that have transformed the overgrown garden area at the back of the community centre, brightened our main hall and entrance with a cheery coat of paint & rubbed down railings across most Sundays and we are extremely grateful to Danny and his team.

Fiona continues to clean and her green fingers are in abundance with plants and flowers inside and outside the community centre thriving.

Last year's difficult decision to make our paid administrator role redundant has meant that the work has been undertaken by a team of volunteers. Special thanks go to Margaret, Simon & Ann who deal with enquiries, invoices, hall hires and payments as well as supporting church admin tasks. Their hard work does not go without thanks as we currently review whether we can appoint an administrator to deal with hall hires and payments in the near future.

REPORT OF THE PCC - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2025

Review of achievements and performance - continued

Our team of fundraisers steadfastly plan monthly activities to not only raise much needed funds but to reach out to our local community. Our Saturday shop is well attended by the local community and central Margate. Refreshments, plants, pre loved toys and clothing for children and adults are available as well as seasonal items such as homemade produce and crafts. We returned to Church for our Easter services, held a pancake party in the centre, harvest lunch, Christingle,carols by candlelight, Crib service and Midnight Mass. We also held a Christmas day service. In addition to this our fundraisers organize our monthly Bingo. We were delighted that yet again some members of our church family participated in the Ride and Stride helping raise money for Kent churches. Our warm room project on a Tuesday and Saturday Soup Kitchen has grown in both attendance and popularity , what started out as a just a simple concept of soup and roll offering has now evolved into pasta dishes, homemade cakes and Lewis & Melissa have become advocates actively inviting attendance through word of mouth and promoting through social media channels.

Fr Denis & Fr Leigh continued to support Holy Trinity primary school, sadly Emily retired from the role as governor for Holy Trinity primary school as she moved away from the area. The children once again held their carol concerts in the church, there really is nothing more special than hearing carols sung in the church by our young people.

Fr Leigh has revitalised our commitment,passion, strength and energy and brought new ideas and initiatives for mission. In 2026 Pizza and Praise will launch encouraging children and their adults to eat and praise in our community centre.

Here at St John's we truly are blessed not only with our dedicated fundraisers and supporters who work tirelessly to raise money to ensure our doors remain open, our buildings safe, light and warm, but through the time and talents shown by many and of course the donations we receive from our congregation without whom put quite simply we could not carry out the much needed work we do for Margate and our local community.

Reserves policy

The reserves held by the Church continue to provide for the work of God in this place, both in terms of new projects and local unforeseen necessities. The PCC continues lively debate regarding their use or retention. There is always the ever-present reminder that we rely upon voluntary giving, common sense housekeeping and God's good grace to somehow balance the books – but then Church life is an act of faith!

The PCC reviewed the level of reserves during the year and concluded that the current level of reserves is dropping below an acceptable level, and may not continue to support current activities and cover known risks. We will continue to seek guidance and support from the diocese to help us grow our ministry, mission and financial sustainability.

Risk management

The PCC considers and discusses the key risks facing the church, the controls in place to mitigate them and any action required. The PCC continues to review and develop the strategic direction of the church and considers how its exposure to risk changes as a result.

We have accepted the Diocesan and Ecclesiastical (EIG) recommendations to use the Smart Water system on our roof and other metal items,and have enhanced these precautions with a sophisticated alarm system. We have reviewed our Insurance levels, in conjunction with Graham Salt, of EIG, and adjusted them appropriately, and have completed our annual PAT in both church and community centre.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. JOHN THE BAPTIST, MARGATE

REPORT OF THE PCC - CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2025

Statement of the PCC's responsibilities

The PCC is responsible for all parish finances, its management and control, including the appointment of a treasurer.

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departure disclosed and explained in the financial statements; and
- Prepare the accounts on a going concern basis unless it is inappropriate to presume that the church will continue in operation.

The PCC are responsible for maintaining proper accounting records that disclose with reasonable accuracy at any time the financial position of the church and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the church (other than the fabric and ornaments of the church for which the churchwardens have particular responsibility) and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on and signed on their behalf by;

.....

Mrs K Bateman

Treasurer

Independent Examiner's Report to
The Parochial Church Council of The Ecclesiastical Parish of
St. John the Baptist, Margate

I report to the PCC on my examination of the accounts of the charity for the year ended 31 December 2025 which are set out on pages 7 to 15.

Responsibilities and basis of report
As members of the PCC you are responsible for the preparation of the accounts in accordance with the Church Accounting Regulations 2006 ('the Regulations') and the requirements of the Charities Act 2011 ('the act')

I report in respect of my examination of the PCC's accounts carried out under 'the Regulations' and section 145 of the Act, and in carrying out the examination I have followed all applicable Directions given by the Charity Commission under section 145 (5)(b) of the Act.

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

1. accounting records were not kept in respect of the PCC as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of the 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.

Daniel Payne FCCA
Beresfords
Chartered Certified Accountants
1-2 Rhodium Point
Spindle Close
Hawkinge
Folkestone
Kent
CT18 7TQ

Date:

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. JOHN THE BAPTIST, MARGATE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	TOTAL 2025 £	TOTAL 2024 £
INCOME AND ENDOWMENTS FROM						
Charitable activities						
Incoming resources from donors	2(a)	16,255	-	-	16,255	21,794
Other voluntary incoming resources	2(b)	-	-	-	-	2,000
Incoming resources from operating activities						
- to further the Council's objectives	2(c)	2,129	-	-	2,129	4,601
- to generate funds	2(d)	153	-	-	153	608
Income from Church groups	2(e)	36,987	-	-	36,987	30,144
Income from investments	2(f)	265	-	995	1,260	1,181
Other incoming resources	2(g)	12,860	31,283	-	44,143	48,318
Total		**68,649**	**31,283**	**995**	**100,927**	**108,646**
EXPENDITURE ON						
Charitable activities						
Donations	3(a)	1,569	-	-	1,569	600
Activities directly related to the work:						
-of the church	3(b)	27,909	40,332	-	68,241	91,595
-of the church groups	3(c)	28,876	-	-	28,876	25,668
Church support costs	3(d)	2,003	-	-	2,003	1,349
Governance costs: independent examiners fees		780	-	-	780	780
Unrealised (gains)/losses on UK investments	8	-	-	1,431	1,431	(801)
Realised (gains)/losses on UK investments		-	-	-	-	-
Total		**61,137**	**40,332**	**1,431**	**102,900**	**119,191**
TOTAL INCOME/(EXPENDITURE)		**7,512**	**(9,049)**	**(436)**	**(1,973)**	**(10,545)**
Transfers between funds		**-**	**-**	**-**	**-**	**-**
TOTAL INCOME/(EXPENDITURE after transfers		**7,512**	**(9,049)**	**(436)**	**(1,973)**	**(10,545)**
RECONCILIATION OF FUNDS						
Balance Brought Forward		**5,816**	**15,418**	**40,931**	**62,165**	**72,710**
Balance Carried Forward	15	**13,328**	**6,369**	**40,495**	**60,192**	**62,165**

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. JOHN THE BAPTIST, MARGATE

BALANCE SHEET AT 31 DECEMBER 2025

	Note	2025 £	2025 £	2024 £	2024 £
FIXED ASSETS					
Tangible assets	7		1,971		2,464
Investments	8		34,363		35,794
			36,334		38,258
CURRENT ASSETS					
Stock		443		443	
Debtors	9	4,990		2,602	
CBF Deposit Fund		1,614		1,547	
HSBC Current Account		17,462		23,085	
HSBC Deposit Account		6,019		3,938	
Church activities - bank		15,488		13,815	
Church activities - cash		100		510	
		46,116		45,940	
CREDITORS					
Amounts falling due within one year	10	22,258		22,033	
NET CURRENT ASSETS			23,858		23,907
NET ASSETS			**60,192**		**62,165**
FUNDS					
Unrestricted funds			13,328		5,816
Restricted funds			6,369		15,418
Endowment funds			40,495		40,931
TOTAL FUNDS	11		**60,192**		**62,165**

These accounts were approved by the PCC on and signed on their behalf by;

.....
Mrs K Bateman
Treasurer

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025

1. ACCOUNTING POLICIES

1(a) Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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), Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Charities Act 2011, the Trust Deed and the Church Accounting Regulations 2006. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of section 7 Statement of Cash Flows

Due to their size, a few of the smaller informal groups associated with the church, such as the Youth Club, have been omitted from these accounts.

1(b) Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purpose of the PCC. Designated fund balances represent the cash in hand or at bank and any other assets and liabilities each group may have.

Restricted funds represent income that has been received on the condition it is for a particular purpose or purposes. Restricted funds include the accounts of church groups that represent informal gatherings of church members.

Incoming

1(c) Voluntary income and capital sources

Collections are recognised when received by or on behalf of the PCC.
Planned giving receivable under Gift Aid is recognised only when received.
Income tax recoverable on Gift Aid donations is recognised when the donation income is recognised.
Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.
No income is deferred.

Other income

Rental income from the letting of church premises is recognised when the rental is due.

1(d) Resources Used

All expenditure is on an accruals basis and includes irrecoverable VAT.
Church expenditure (in note 3b) represents costs paid through the main bank account of the church.
Church groups expenditure (note 3c) represents expenditure that has been paid by each the groups operating within the church.

Governance costs represents costs incurred as a result of the church's status as a charity.

1(e) Fixed assets

The Community Centre building has been capitalised and is included in the balance sheet under fixed assets. The centre was built in approximately 1970 and the value is shown at estimated historic cost less accumulated depreciation.

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

Movable church furnishings held by the Vicar and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected at any reasonable time. For inalienable property acquired prior to 1 January 2000 there is insufficient cost information available and therefore such assets are not valued in these accounts. Items acquired since January 2000 have been capitalised and depreciated in the accounts over their currently anticipated useful economic life on a straight line basis.

All expenditure incurred in the year on consecrated or beneficed property or individual items of less than £1,500 are written off as incurred.

1(e) Fixed assets - continued

Equipment is depreciated on a straight line basis over 5 years. Freehold land and buildings are depreciated on a straight line basis over fifty years.

Investments are valued at market value at 31 December 2025.

2. INCOME

	Unrestricted funds	
	2025	**2024**
	£	**£**
2(a) Income from donors		
Service collection	12,879	14,792
Donations	3,306	7,002
The Talents scheme	70	-
	16,255	**21,794**

2(b) Other voluntary income

	Unrestricted funds	
	2025	**2024**
	£	**£**
Legacies and bequests	-	2,000
	-	**2,000**

2(c) Income from operating activities: to further the Council's objectives

	Unrestricted funds	
	2025	**2024**
	£	**£**
Fees	2,129	4,601
	2,129	**4,601**

2(d) Income from operating activities: to generate funds

	Unrestricted funds	
	2025	**2024**
	£	**£**
Magazine	-	-
Traidcraft	-	-
Administration fees	-	-
Other Fundraising activities	153	608
	153	**608**

2(e) Income from church groups

	Unrestricted Funds 2025	Restricted Funds 2025	Total 2025	Total 2024
	£	**£**	**£**	**£**
St John's Community Centre: Hire	28,383	-	28,383	22,467
Catering surplus, Social events & Donations	2,974	-	2,974	2,251
Saturnday shop	5,630	-	5,630	5,426
St John's Community Centre Total	**36,987**	**-**	**36,987**	**30,144**
	36,987	**-**	**36,987**	**30,144**

2(f) Income from investments

	Endowment funds		Unrestricted funds	
	Total 2025	Total 2024	Total 2025	Total 2024
	£	£	£	£
Dividends received	995	971	-	-
Interest received	-	-	265	210
	995	**971**	**265**	**210**

2(g) Other income

	Restricted funds		Unrestricted funds	
	2025	2024	2025	2024
			£	£
Gift Aid Tax	-	-	12,860	-
Government Grants	-	-	-	-
Other Grants	31,283	42,124	-	-
Insurance Claims	-	-	-	6,194
	31,283	**42,124**	**12,860**	**6,194**

3. EXPENDITURE

	Unrestricted funds	
	2025	2024
	£	£
3(a) Donations		
Missionary and charitable giving:	1,569	600
	1,569	**600**

3(b) Activities directly related to the work of the church

	Endowment funds		Restricted funds		Unrestricted funds	
	Total 2025	Total 2024	Total 2025	Total 2024	Total 2025	Total 2024
					£	£
Establishment costs:						
Organ Tuning & Repairs	-	-	-	-	353	1,782
Church Utilities	-	-		-	3,279	6,661
Insurance	-	-	-	-	11,165	10,582
Repairs & Maintenance	-	-	9,049	5,744	2,899	30,444
Depreciation	-	-	-	-	93	72
Ministry costs:						
Diocesan parish share	-	-	31,283	25,354	6,000	6,000
Talents	-	-	-	-	-	-
Church Services	-	-	-	-	2,299	2,867
Clergy expenses	-	-	-	-	952	1,492
Traidcraft	-	-	-	-	-	-
Miscellaneous	-	-	-	-	869	597
	-	**-**	**40,332**	**31,098**	**27,909**	**60,497**

3(c) Church groups' expenditure

	Unrestricted Funds 2025	Restricted Funds 2025	Total 2025	Total 2024
St John's Community Centre: Cleaning & Security	16,217	-	16,217	13,490
Electric, Heating oil, Water rate, Ins, Repairs & maintenance	11,570	-	11,570	10,794
Telephone, Stationery, Performing rights & TV licences	572	-	572	792
Other expenses	117	-	117	192
Depreciation	400	-	400	400
St John's Community Centre Total	**28,876**	-	**28,876**	**25,668**
Total Expenditure	**28,876**	**-**	**28,876**	**25,668**

3(d) Church support costs

	Unrestricted funds	
	Total 2025 £	Total 2024 £
Printing, stationery & advertising	1,796	1,085
Telephone	-	-
Bank charges	160	264
Miscellaneous expenses	47	-
	2,003	**1,349**

4. STAFF COSTS

	2024 £	2023 £
Gross salaries, Employers NIC and Pension contributions	8,319	7,528

The church employed a cleaner for the community centre and a Parish administrator. No employees earned more than £60,000.

5. PCC MEMBERS' EXPENSES AND REMUNERATION

No expenses have been paid to any trustees.

The provision of the Vicar to work within the parish is enabled by the Church Commissioners and the Canterbury Diocesan Board of Finance. This is indirectly funded by the payment of the Ministry fund element of the Diocesan parish share. No other members of the PCC, or persons connected to them, received any remuneration.

6. TRANSFERS

Transfers were made from the general unrestricted fund to the church hall and community centre designated fund of £Nil (2024: £Nil) to clear an overspend on the fund.

7. TANGIBLE FIXED ASSETS

	Lighting	Community Centre	CCTV	Furniture & Equipment	Total
	£	£	£	£	£
Cost or valuation					
As at 1 January 2025	71,760	20,000	18,341	13,911	124,012
Additions	-	-	-	-	-
As at 31 December 2025	**71,760**	**20,000**	**18,341**	**13,911**	**124,012**
Depreciation					
As at 1 January 2025	71,760	18,000	18,341	13,447	121,548
Charge for the year	-	400	-	93	493
As at 31 December 2025	**71,760**	**18,400**	**18,341**	**13,540**	**122,041**
Net Book Value					
As at 31 December 2025	**-**	**1,600**	**-**	**371**	**1,971**
As at 31 December 2024	**-**	**2,000**	**-**	**464**	**2,464**

8. UK INVESTMENTS

	Unrestricted Funds	Endowment Funds	Total
	£	£	£
Market value as at 1 January 2025	-	35,794	35,794
Net investment gains/(losses)	-	(1,431)	(1,431)
Investment disposals	-	-	-
Market value as at 31 December 2025	**-**	**34,363**	**34,363**

The investments represent Central Board of Finance Investment Income Shares and are unlisted.

9. DEBTORS

	2025	2024
	£	£
Other debtors	-	-
Prepayments and accrued income	4,990	2,602
	4,990	**2,602**

10. CREDITORS: AMOUNTS FALLING DUE WITH IN ONE YEAR

	2025	2024
	£	£
Creditors	183	-
Loan - Ann Smith	20,000	20,000
Accruals	2,075	2,033
	22,258	**22,033**

11. MOVEMENTS IN THE YEAR ON FUNDS

	Balance at 01.01.25	Incoming Resources	Outgoing Resources	Gains/ (Losses)	Transfers	Balance at 31.12.25	Balance at 31.12.24
	£	£	£	£	£	£	£
Unrestricted funds							
General Funds	1,031	31,662	(32,261)	-	-	432	1,031
Designated funds:-							
Church Hall and Community Centre	4,785	36,987	(28,876)	-	-	12,896	4,785
Total unrestricted funds	5,816	68,649	(61,137)	-	-	13,328	5,816
Restricted Funds							
Roof refurbishment	3,173	-	(624)	-	-	2,549	3,173
Bell Rope Fund	905	-	-	-	-	905	905
Choir Fund	309	-	-	-	-	309	309
Tower Fund	5	-	-	-	-	5	5
LinC Paris Share Grant	-	31,283	(31,283)	-	-	-	-
Listed Place of Worship Grant	1,153			-	-	1,153	1,153
Diocese Minor Repairs & Improvement	9,873	-	(8,425)	-	-	1,448	9,873
Total restricted funds	15,418	31,283	(40,332)	-	-	6,369	15,418
Endowment fund							
Cheeseman Curate Fund	40,931	995	-	(1,431)	-	40,495	40,931
Total funds	**62,165**	**100,927**	**(101,469)**	**(1,431)**	**-**	**60,192**	**62,165**

12. UNRESTRICTED FUNDS

General funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purpose of the PCC.

Designated funds

The Church Hall and Community Centre is managed by the PCC. It operates an account for the day to day running of the centre and these funds are designated, by the PCC, solely for that purpose.

The St John's Play Group operated under the control of a sub-committee who reported to the PCC. It shared a bank account with the Church Hall and Community Centre and the fund was designated solely for the day to day running of the group. The Play Group was no longer in operation during the reporting period.

The Trinity Shop is a group who raise funds for the day to day running of the Church. The funds are not subject to any restrictions and are under the control of the PCC.

The Friends of St John's Church raise funds for the Church which may be used for any of the Church's objectives.

13. RESTRICTED FUNDS

The roof refurbishment fund comprises insurance claims and grants received towards the roof and rainwater system repairs and refurbishments. The major contract works associated with this project are allocated against this fund. Any balancing costs will be covered from the general unrestricted fund.

The Bell Rope Fund holds funds raised by the bell ringers and is used for the maintenance of the bells and replacement of the bell ropes. This fund is designated solely for this purpose and is controlled by the PCC with guidance on its use from the ringers.

The St John's Choir fund is a holding account for funds raised, primarily by members of the choir, for the replacement and upkeep of choir robes, choir hymn books and music sheets etc. The fund is under the control of the PCC, with guidance from members of the choir, and is designated solely for that purpose.

The Tower Fund holds funds raised or received for the maintenance and upkeep of the Bell Tower.

14. ENDOWMENT FUND

The Cheeseman curate fund represents a bequest, the income of which is to be used to fund the provision and work of a curate in the parish. The income of this fund has been used towards the curate's ministry fund element of the parish share.

15. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted funds					
	General Fund	Designated Fund	Restricted Funds	Endowment Fund	Total 2025	Total 2024
	£	£	£	£	£	£
Fixed assets						
Tangible fixed assets	371	1,600	-	-	1,971	2,464
Investments	-	-	-	34,363	34,363	35,794
Current assets	21,606	12,009	6,369	6,132	46,116	45,940
Current liabilities	(21,545)	(713)	-	-	(22,258)	(22,033)
Fund balance	**432**	**12,896**	**6,369**	**40,495**	**60,192**	**62,165**

16. CONTINGENT LIABILITY

The total Parish share originally charged by the Diocese for 2025 was £59,013.02 (2024: £56,698.15). During 2025, payment of £37,283.14 (2024: £31,354.00) has been made and therefore an underpayment of £21,729.88 (2024: £25,344.15) has arisen. Discussions with the Diocese continue to take place over the size of the share. It has been verbally agreed that the amount underpaid for 2015 of £20,646 and 2014 of £22,212 would be underwritten by them pending further discussions. Thus the total underpayment of Parish Share as at 31 December 2025 is £141,851.34 (2024: £120,121.46).