St. John the Evangelist

76 St. John's Road, Hedge End, Southampton, SO30 4AF

Registered Charity: 1147617

ANNUAL PAROCHIAL CHURCH MEETING

Sunday, 26th April 2026
11 a.m. in the UHC

APPENDIX B
FINANCIAL REPORT

St. John's
Beloved, Belong, Believe

Everyone Welcome

PCC FINANCIAL REPORT FOR 2026

For the financial year 1st January 2025 to 31st December 2025 the overall consolidated accounts of the church and Underhill centre, which comprise the full PCC accounts, showed an overall income of £126,660 (2024: £103,354) and expenditure of £96,588 (2024: £86,742). This income exceeded expenditure by £30,072, which is an improvement on 2024 where income exceeded expenditure by £16,612.

The detail surrounding this position is presented in the unconsolidated accounts of the church and Underhill centre, which is summarised below.

Church Financial Position 2025

During 2025 the total income for the church was £98,925 (2024: £83,044) which represents an increase of £15,881 from 2024. It is important to note that the church received a £15,000 restricted legacy during the year and £2,673 in restricted, one-off grants. The church relies heavily on the generosity of the congregation, with planned giving (through the Parish Giving Scheme (PGS), Standing Orders and Charities Trust Payroll Giving) totalling £41,437 and 42% of the 2025 income (2024: £41,708; 50% of income). In addition to the planned giving there are other forms of generous giving from the congregation and visitors; these take the form of loose plate collations, one off gifts and other donations and appeals. Giving of this nature totalled £13,172.22 (2024: £6536). Therefore, planned giving has reduced slightly in 2025 when compared to 2024 (by £271), but other giving has increased by £6,636 in 2025. This is attributable to specific appeals and donations towards the fabric works undertaken during 2025.

The tax recoverable in gift aid on eligible giving remains a valuable source of income for the PCC; this year such income totalled £8,408. Thanks goes to Mike Furnell for his diligence in submitting the claims to HMRC for this. In addition to this giving, the church was also the beneficiary of a legacy of £15,000 which is restricted for the upkeep of the organ.

Di Hawkins has taken on a role seeking grant funding from relevant bodies for various projects and fabric works. In 2025, the church received £2,673 in grant funding and we are grateful to Di for her work to achieve this.

Trading income from fundraising and other activities yielded £3,040 in 2025. This was £2,508 less than in 2024, but 2024 was an exceptional year as it included the anniversary celebrations and therefore was not expected to be repeated.

Total expenditure in 2025 was £76,554, £8,049 higher than 2024. This is broadly attributable to the work on the church fabric in 2025 and also the exciting appointment of our Schools and Families Chaplain who started work in September 2025. Our Common Mission Fund contribution for 2025 was £36,963 of which £36,100 was paid before 31st December 2025 with the remaining £863 being paid before the Diocese closed their books for 2025 contributions.

Finally, a look at the PCC investment position. The majority of the PCC investments are unrestricted or designated funds held with CCLA either on deposit or in investments. Given the financial climate of 2025, it will come as no surprise that while these assets did not overall fall in value, the returns were not as healthy as in 2024. Those on deposit yielded interest of £3554.73 (2024: £4030) and the value of the investments increased by only £1744 (2024: £3028).

Overall, 2025 was a stable year for the church financially, but the position has been bolstered by restricted income. Church unrestricted expenditure exceeded unrestricted income in 2025 by £115. Unless there is an increase in unrestricted income in 2026, it is likely that deficit will increase as the Common Mission Fund will increase slightly and the PCC is now paying a bookkeeper to keep the church books. As anticipated at the point of appointment, it is likely that the PCC will need to call on reserves in 2026 to cover the employment costs of the Schools and Family Chaplain.

The PCC do not have an easy task managing the church finances without a Treasurer. Gini Kearsey continued to volunteer as PCC bookkeeper for the majority of 2025 and we are grateful to her for her work. Gini however stepped back towards the end of the year and the PCC now pay a bookkeeper to do this work.

Victoria James—Vice Chair PCC

- CCLA—Churches, Charities and Local Authorities Investment Management Limited

UNDERHILL CENTRE REPORT

2025 was the Underhill Centre's most successful year ever from a financial point of enabling us to place £15,000 in a deposit account towards future maintenance. This was as a result of our busiest year for bookings from both church and non-church activities. 2026 looks to be equally busy. This does of course lead to increased wear and tear on the fabric of the building and potentially increases costs of cleaning and maintenance.

The central heating system boilers caused us a few problems last winter fortunately still under warranty and due to the good work of John Collings some not covered by warranty expenditure (as it turned out unnecessary) was recovered from the boiler manufacturers. Similarly the lift gave us a few headaches, but our new contractor sorted this. We have also appointed a new contractor for Fire Alarm, Fire extinguishers and Emergency Lighting Servicing and Portable Appliance Testing and they seem to be serving us well.

I am eternally grateful for the continued support for the Centre of John Collings the bookkeeper and electrical guru, Jennie his wife for the website, Mike Furnell for many maintenance jobs, Geoff Judd for the 200 club which supports the fabric fund for the centre (Only £5 a month and prizes to be won), Chris and Kerry in the office and those others who keep it running smoothly.

Malcolm Thornton
Underhill Centre Manager

Accounting Policies

Basis of the Financial Statements

The Statements have been prepared under the Church Accounting Regulations 2007 in accordance with the applicable accounting standards and the Statement of Recommended Practice (SORP 2015) for charities as well as FRS102. The accounts are produced on a Receipts and Payments basis, as allowed, following consideration of the necessary considerations under Charity Commission Regulation CC16a. and with due respect to the following:

- None of the consolidated organisations (Church and Underhill Centre) being a registered company
- The charity's gross income being less than £250k
- No related activities require additional detail, a 'true and fair view' or have specified that accruals accounts are required.

The Statements include all transactions, assets and liabilities for which the PCC and Underhill Centre Management Committee are responsible in law. They do not include the accounts of church groups (such as Mothers' Union) which owe their affiliation to another body, not those that are informal gatherings of church members.

Fund Accounting

Designated Funds – Funds set aside by the PCC for a specific use for the future. Project funds are designated for specific projects for administration purposes only. Designated funds remain unrestricted and the PCC may move any surplus to other funds.

Restricted Funds Donations or grants received for a specific purpose. To distinguish from designated funds, the use of restricted funds is specified by the donor(s) at the point of giving.

Endowment Funds The Isabella Blennerhasset fund is the only endowment currently held by the PCC, which is from an historic legacy. Under the terms of the Will, the income from this endowment is held in a restricted fund and can be used to benefit the poor and needy of the parish.

Incoming Resources

Planned giving, collections and similar donations are recognised when received.

Tax refunds are recognised when the incoming resources to which they relate are received, and it is tax refunds which make up any Accounts Receivable in the balance sheet.

Grants and legacies are accounted for when the PCC is entitled to the use of the resources, their ultimate receipt is considered reasonably certain, and the amounts due are reliably quantifiable.

Dividends are accounted for when declared receivable and interest is accounted for as and when accrued by the payer (being informed of future receipt is taken as intention to pay).

All incoming resources are accounted for gross (before reclaim of tax or the impact of associated expenditure).

Reserves

St. John the Evangelist is a medium sized church in a reasonably affluent area. The demographic of the congregation is predominantly retired individuals, which can impact on the regular giving of the congregation, which is the main income stream of the church.

The annual income of the PCC is between £103-130k and this includes the church and the Underhill Centre. The church has an annual income of £83-99k and expenditure of £68-77k. The Underhill Centre has annual income of £30-41k and expenditure of £29-31k. Income is generated through the giving of the congregation, church activities and the hiring of the Underhill Centre.

In considering its reserves, the PCC determines that its money should be active and reserves kept only for specific purposes. Therefore, in considering what money is held for, the PCC is mindful that whilst the Bible clearly indicates that we should not hoard, it is also clear that sensible planning for known events and responsibilities for others (including employees) is important. The role of the church in the wider parish and serving that community as fully and effectively as possible should also be considered In arriving at the reserves policy, the PCC considered the following:

- Having cover for running costs in the case of major difficulties
- Keeping a reserve to cover salaries in the event of difficulties
- The quinquennial inspection (May 2023) did not highlight major works and the general condition of the church is good, but there will be minor works to the church. It is also prudent to keep some monies in reserve for unexpected major fabric expenditure.
- The Underhill Centre is also in a good condition but it is also over 20 years old and it is reasonable that maintenance and replacement costs are likely to increase.
- There is also a desire to increase the reach and impact of the church so investment in mission and evangelism activities will be important.

POLICY: It is the policy of the church to hold reserves, the equivalent of 3 months running costs and three months salary. It is also our policy to hold an amount for likely building and maintenance work contained within the quinquennial report.

This policy will be reviewed annually at the budget meeting. In addition, the PCC will consider at the budget meeting how reserves levels will be maintained.

Any increase in investment assets will be added to the PCC running and contingency reserve.

Employees

The PCC employs 3 part time members of staff; 2 Administrators and 1 Schools and Families Chaplain. The combined salary costs total approximately £25,952 per annum. The salary of the Chaplain is borne solely by the church, whereas the salaries of the two administrators are shared equally between the Church and the Underhill Centre. As an Employer, the PCC has responsibilities to provide a Pension which is done through NEST.

UHC ACCOUNTS

The overall picture for the Underhill Centre accounting period of January to December 2025 shows the financial situation has remained relatively steady with the final accounts showing income and expenditure being slightly positive. The income does however include a one-off donation from the church of £1300 which was a share from the 150 year celebrations in July.

With regard to lettings at the Centre, the overall income has shown an increase over 2024 due to a considerable gain in non-church lettings and a small decrease in hiring from church related groups. Hire charges for 2025 were increased and represent a portion of the overall increase and this will again occur in January 2026.

The primary expenses for the Centre remain energy, office staff wages, Centre maintenance and cleaning.

We are currently in a two year fixed price energy contract covering gas and electricity which provide reasonable rates. In fact the comparable energy costs against 2023 show significant savings of nearly 25% for similar consumption figures.

With regard to the office staff remuneration the PCC is guided by the Church of England stipends and it was agreed the increase for the admin staff wages would be 3.5%. The overall Payroll position is expected to be more demanding in the future with up to twenty eight new Employee Regulations being proposed by the Government.

The Centre maintenance charges for the year were slightly increased predominately by the cost of third party contractors and the £1000 purchase of the more efficient LED lighting to replace the older fluorescent style lights.

Although not strictly maintenance, the Centre had a substantial water leak which resulted in an inflated water bill for that particular quarter. The remedy to fix the problem was not expensive but it was a perhaps a warning that many of the remaining fixtures and fittings are those originally installed in the Centre.

Cleaning costs for the Centre have again increased and although alternative companies were costed the decision was taken to remain with the current cleaning contractor.

The Centre has continued to receive a monthly income from the 200 Club with the sole aim of bolstering the Fabric Fund which is used exclusively to help maintain the Centre. The fund was depleted in 2022 to pay for the new central heating systems but is now beginning to provide help for unexpected maintenance and repair work. A big thank you to all 200 Club members for their continuing support.

As every year, it is the aim of the Centre to be self- financing and remain commercially competitive. In anticipating 2025 the UHC team will endeavour to continue the important element of hiring to new outside businesses and organisations and hope that general inflationary increases will decline leading to a more stable financial environment and improvement in our overall financial position.

John Collings
UHC Treasurer and Payroll

SUMMARY OF ACCOUNTS
Year ending 31st December 2025

	Unrestrict.	Designat.	Restricted	2025 Total	2024 Total	Variance
INCOME						
Dons&Leg	57071-12	3000-00	20921-40	80992-52	60523-04	20469-48
Inc.- char	10905-58			10905-58	11825-09	(919-51)
Inc.- trad	27037-34	3085-09	1470-00	31592-43	23907-50	7684-93
Investment		5399-91	(27-48)	5372-43	7095-48	(1723-05)
Other	796-74			796-74	2-70	794-04
TOTAL	95810-78	11485-00	22363-92	129659-70	103353-81	26305-89
EXPEND.						
Exp. - char	83202-55	432-70	10274-86	93910-11	81550-93	12359-18
Other	1679-50	998-33		2677-83	5191-01	(2513-18)
TOTAL	84882-05	1431-03	10274-86	96587-94	86741-94	9846-00

CHURCH & UNDERHILL CENTRE CONSOLIDATED BALANCE SHEET
Year Ending 31st December 2025

UHC Restricted Funds	1528-25	1905-38
TOTAL	18920-59	5034-36
FUND TOTAL - ENDOWMENT		
Isabella Blennerhasset	1313-89	1379-94
TOTALS	209736-31	176664-55
TOTAL SURPLUS FOR YEAR - £33071-76		

CHURCH& UNDERHILL CENTRE CONSOLIDATED INCOME ANALYSIS
Year Ending 31st December 2025

	Unrestrict.	Designate	Restricted	31/12/25	31/12/24
A. CHURCH					
1)Donations & Legacies					
Gift Aid - STO`s	4255-00			4255-00	4803-00
Gift Aid - PGS	29039-00			29039-00	27954-03
Charities Trust Payroll	6532-85			6532-85	6476-04
OtherPlanned Giving sto	320-00			320-00	540-00
OtherPlannedGivingPGS	1290-42			1290-42	1934-87
Loose Plate Collections	2614-19			2614-19	2525-48
One-off Gift Aid gifts	3396-91		2950-00	6346-91	5191-01
Legacies			15000-00	15000-00	
Donations/ Appeals	963-12	3000-00	248-00	4211-12	912-59
Tax RecoverableGiftAid	8408-00			8408-00	9522-63
Non Recurring Grants			2673-40	2673-40	200-00
Other Funds generated	251-63		50-00	301-63	463-39
TOTAL	57071-12	3000-00	20921-40	80992-52	60523-04
2)Charitable Activities					
Fees Weddings/Funerals	2436-00			2436-00	3007-20
B. UNDERHILL CENT.					
Centre Lettings Church	7606-44			7606-44	7984-53
Cafe & Refreshments	863-14			863-14	833-36
TOTAL	8469-58			8469-58	8817-89
3) OTHER TRADING					
A. CHURCH					
Social Events		3040-09		3040-09	5426-74
Bookstall Sales	122-08			122-08	193-34
Godly Playbox		45-00		45-00	64-69
Magazine Sales					30-00
TOTAL	122-08	3085-09		3207-17	5714-77
B. UNDERHILL					
Lettings Non Church	26168-45			26168-45	16567-73
200 Club Net Income			1470-00	1470-00	1625-00
Non Recurring Grant	746-81			746-81	
TOTAL	26915-26			28385-26	18192-73
4) Investment Income					
Dividends			38-57	38-57	37-57
Increase in Share Value		1810-35	(66-05)	1744-30	3028-27
Bank Interest - Church		3554-73		3554-73	4029-64
Bank Interest - UHC		34-83		34-83	
TOTAL		5399-91	(27-48)	5372-43	7095-48
Other Income	796-74			796-74	2-70
TOTAL INCOME	95810-78	11485-00	22363-92	129659-70	103353-81

CHURCH & UNDERHILL CENTRE CONSOLIDATED EXPENDITURE ANALYSIS
Year Ending 31st December 2025

	Unrestrict	Designat.	Restrict,	31/12/25	31/12/24
A.CHURCH					
Cost of Fetes & Fundraising		432-70		432-70	1657-01
Parish Share	36100-00			36100-00	32893-58
Incumbent WorkingExpenses				---------	15-00
Childrens Work	15-00			15-00	
Parish Training & Mission	-------			-------	328-73
Pastoral Care	54-59			54-59	191-30
Organ/Piano Tuning			276-00	276-00	228-77
Safety Checks maintenance			180-00	180-00	1684-00
Cleaning	1020-00			1020-00	935-95
Upkeep of Services	485-15			485-15	1025-69
Church Flowers			381-33	381-33	941-76
Administration	2180-11			2180-11	1645-85
CCLI Licences	1103-69			1103-69	1020-37
Church Major Repairs			7590-40	7590-40	95-00
Visiting Speakers/ Locums	162-70			162-70	103-80
AV Installation				--------	1546-28
B. UNDERHILL CENTRE					
Office Telephone/Internet	457-82			457-82	449-31
Cleaning & Materials	3839-10			3839-10	3446-12
Computer & Software	236-39			236-39	252-38
Stationery	276-33			276-33	253-78
Photocopier	440-04			440-04	439-78
Letting Refunds	1542-80			1542-80	1157-00
Refuse Collection	840-50			840-50	772-80
Victuals	896-69			896-69	762-76
Window Cleaning	480-00			480-00	360-00
Hall - Electricity	3641-51			3641-51	4079-00
Hall - Gas	4586-32			4586-32	5752-15
Hall - Maintenance		3496-69	1847-13	5343-82	2556-62
Hall - Water	532-50			532-50	2342-92
C. SHARED					
Salary - Administrator	15239-82			15239-82	9714-68
Pension Contribution	1013-28			1013-28	647-46
Building Insurance	2989-74			2989-74	2941-08
Website/Software	971-78			971-78	710-00
Governance/Exam. Fees	600-00			600-00	600-00
TOTAL EXPENDITURE	79705-86	3929-39	10274-86	93910-11	81550-93
OtherPCC Expenditure	1609-50	998-33		2607-83	5034-66
Other Underhill Expenditure	70-00			70-00	156-35
GRAND TOTALS	81385-36	4927-72	10274-86	96587-94	86741-94

CHURCH & UNDERHILL CENTRE CONSOLIDATED BALANCE SHEET
Year Ending 31st December 2025

CURRENT ASSETS	As at 31/12/2025	As at 31/12/2024
Current account	31499-30	26043-94
CCLA Spire Deposit	50000-93	49318-94
CCLA Fundraising Deposit	30636-92	29310-46
Spire Investments CCLA Income Shares	39928-01	37669-43
Spire Long Term CCLA Income Shares	20011-06	20265-89
CCLA Income Shares - IBH	1313-89	1379-94
CCLA Organ Legacy Shares	14530-60	
Underhill Current account	8270-48	12603-95
200 Club Current account	192-00	257-00
CCLA UHC Contingency Fund	15034-83	
TOTAL	211418-02	176849-55
LIABILITIES		
Accounts Payable & Prepayments	120-00	185-00
Agency Collections	1561-71	
TOTAL	1681-71	
NET ASSETS	209736-31	176664-55
FUNDS TOTALS - UNRESTRICTED		
PCC General Fund	17166-54	18018-97
Underhill General Fund	6466-46	4922-80
TOTAL	23633-00	22941-77
FUND TOTAL - DESIGNATED		
Spire Magazine	2246-09	2246-09
Legacies	331-90	331-90
Salary Contingency	2000-00	2000-00
AV System Contingency	953-72	953-72
Mission	1270-00	1270-00
Godly Playbox	144-69	99-69
Fabric	27725-71	26654-15
Outdoor Space	6397-69	4396-02
Social Events	4105-96	1498-57
UHC Fabric	6000-00	6000-00
Youth Worker	63584-13	60029-40
Deficit Management	35726-34	35981-17
UHC Designated Funds	15382-60	5847-77
TOTAL	165868-83	147308-48
FUND TOTAL - RESTRICTED		
Repairs	450-00	
Organ	14530-60	
Defibrillator	284-00	284-00
Stone Communion Table Fund	1000-00	1000-00
Craft Club	119-37	119-37
Isabella Blennerhasset	67-05	28-48
Flowers	802-23	885-56
Church Fabric	(180-00)	492-48
Children`s Work	276-35	276-35
Library	42-74	42-74

CHURCH BALANCE SHEET
Year Ending 31st December 2025

CURRENT ASSETS	31/12/2025	31/12/2024
PCC Current Account	31499-30	26043-94
CCLA (CBF) Spire Deposit	50000-93	49318-94
CCLA (CBF) Fundraising Deposit	30636-92	29310-46
Spire Investments CCLA Income Shares	39928-01	37669-43
Spire Long Term CCLA Income Shares	20011-06	20265-89
CCLA Income Units - IBH	1313-89	1379-94
CCLA Organ Legacy Shares	14530-60	-------
Prior Year Adjustments	---------	--------
TOTAL CURRENT ASSETS	187920-71	163988-60
LIABILITIES Agency Collections	1561-71	NIL
NET ASSET SURPLUS	186359-00	163988-60
REPRESENTED BY FUNDS		
Unrestricted	17166-54	18018-97
Designated	150486-23	141460-71
Restricted	17392-34	3128-98
Endowment	1313-89	1379-94
TOTAL OF FUNDS	186359-00	163988-60
This year`s Income/Expenditure Surplus £22370-40		

FUND TOTALS
Year Ending 31st December 2025

UNRESTRICTED	31/12/2025	31/12/2024
PCC General Fund	17166-54	18018-97
DESIGNATED		
Fabric	27725-71	26654-15
Outdoor Space	6397-69	4396-02
Social Events	4105-96	1498-57
UHC Fabric	6000-00	6000-00
Youth Worker	63584-13	60029-40
Deficit Management	35726-34	35981-17
Spire Magazine	2246-09	2246-09
Legacies	331-90	331-90
Godly Playbox	144-69	99-69
Salary Contingency	2000-00	2000-00
AV System Cotingency	953-72	953-72
Mission	1270-00	1270-00
TOTAL DESIGNATED	150486-23	141460-71
RESTRICTED		
Organ	14530-60	----------
Repairs	450-00	---------
Defibrillator	284-00	284-00
Craft Club	119-37	119-37
Isabella Blennerhasset	67-05	28-48
Flowers	802-23	885-56
Fabric	(180-00)	492-48
Children Work	276-35	276-35
Library	42-74	42-74
Stone Communion Table	1000-00	1000-00
TOTAL RESTRICTED	17392-34	3128-98
ENDOWMENT		
Isabella Blennerhasset	1313-89	1379-94
TOTALS	186359-00	163988-60

CHURCH INCOME ANALYSIS
Year Ending 31st December 2025

	Unrestrict.	Designat.	Restricted	Totl 2025	Totl 2024
Donations & Legacies					
Gift Aid-StandingOrders	4255-00			4255-00	4803-00
Gift Aid - PGS	29039-00			29039-00	27954-03
Charities Trust Payroll	6532-85			6532-85	6476-04
OtherPlanned Giving sto	320-00			320-00	540-00
OtherPlannedGivingPGS	1290-42			1290-42	1934-87
Loose Plate Collections	2614-19			2614-19	2525-48
One off Gift Aid gifts	3396-91		2950-00	6346-91	5191-01
Donations, Appeals	963-12	3000-00	248-00	4211-12	912-59
Tax Recoverable	8408-00			8408-00	9522-63
Legacies			15000-00	15000-00	
Non Recurring Grants			2673-40	2673-40	200-00
Other Funds generated	251-63		50-00	301-63	463-39
SUB TOTAL	57071-12	3000-00	20921-40	80992-52	60523-04
Fees weddings/funerals	2436-00			2436-00	3007-20
OTHER TRADING					
Social Events		3040-09		3040-09	5426-74
Bookstall Sales	122-08			122-08	193-34
Magazine Sales					30-00
Godly Playbox		45-00		45-00	64-69
SUB TOTAL	122-08	3085-09		3207-17	5714-77
INVESTMENTS					
Dividends			38-57	38-57	37-57
Inc.(Dec.)in Share Values		1810-35	(66-05)	1744-30	3028-27
Bank Interest		3554-73		3554-73	4029-64
SUB TOTAL		5365-08	(27-48)	5337-60	7095-48
Transfers from Underhill	6951-23			6951-23	6703-72
TOTAL PCC INCOME	66580-43	11450-17	20893-92	98924-52	83044-21

CHURCH EXPENDITURE ANALYSIS
Year Ending 31st December 2025

	Unrestrict	Designat	Restrict	Totl 2025	Totl 2024
Cost of Fetes&Fundraising		432-70		432-70	1657-01
Parish Share	36100-00			36100-00	32893-58
Salary -Parish administrator	15239-82			15239-82	9714-68
Pension Contribution	1013-28			1013-28	647-46
Incumbent working expenses				--------	15-00
Children`s Work	15-00			15-00	-------
Parish training & mission				--------	328-73
Pastoral Care	54-59			54-59	191-30
Church Insurance	2989-74			2989-74	2941-08
Heat & Light contribution	2700-00			2700-00	2700-00
Organ / Piano Tuning			276-00	276-00	228-77
Maintenance & Safety checks			180-00	180-00	1684-00
Cleaning	1020-00			1020-00	935-95
Upkeep of Services	485-15			485-15	1025-69
Church Flowers			381-33	381-33	941-76
Administration	2180-11			2180-11	1645-85
Website & computer software	971-78			971-78	710-00
CCLI Licences	1103-69			1103-69	1020-37
Governance Costs & Fees	600-00			600-00	600-00
Church Major Repairs			7590-40	7590-40	95-00
Visiting Speakers/ Locums	162-70			162-70	103-80
AV Installation				---------	1546-28
TOTALS	64635-86	432-70	8427-73	73496-29	61626-31
OTHER EXPENDITURE					
Tranfers to UHC	450-00			450-00	1844-61
Other Expenditure	1609-50	998-33		2607-83	5034-66
TOTALS	2059-50	998-33		3057-83	6879-27
TOTAL CHURCH EXPENDITURE	66695-36	1431-03	8427-73	76554-12	68505-58
NET SURPLUS INCOME/EXPENDITURE	22370-40				

UNDERHILL CENTRE BALANCE SHEET
Year Ending 31st December 2025

Current Assets	As at 31/12/2025	As at 31/12/2024
6501- Underhill Centre Current Account	8270-48	12603-95
6502 - 200 Club Current Account	192-00	257-00
CCLA -UHC Contingency Fund	15034-83	------
Total Current Assets	23497-31	12860-95
Liabilities		
Z04 - Accounts Payable	115-00	180-00
Prepayments	5-00	5-00
Total Liabilities	120-00	185-00
Net Assets	23377-31	12675-95
Surplus for 2024	10701-36	2073-24
Represented by Funds		
Unrestricted	6466-46	4922-80
Designated	15382-60	5847-77
Restricted	1528-25	1905-38
Endowment	---------	---------
Fund Total	23377-31	12675-95

UNDERHILL CENTRE - INCOME ANALYSIS
Year Ending 31st December 2025

	Unrestrict	Desig.	Restrict.	Totl 2025	Totl 2024
A. CHARITABLE INCOME					
Church related lettings	7606-44			7606-44	7984-53
Cafe & Refreshments	863-14			863-14	833-36
Heat & Light Contribution	3150-00			3150-00	3150-00
TOTAL	11619-58			11619-58	11967-89
B. OTHER TRADING					
Non Church related lettings	26168-45			26168-45	16567-73
200 Club nett income			1470-00	1470-00	1625-00
TOTAL	26168-45		1470-00	27638-45	18192-73
C. OTHER INCOME					
Other Income	796-74			796-74	2-70
Transfers from PCC	--------			--------	1394-61
Non recurring Grant	746-81			746-81	-------
Interest		34-83		34-83	
TOTAL	1543-55	34-83		1578-38	1397-31
TOTAL CENTRE INCOME	39331-58	34-83	1470-00	40836-41	31557-93

UNDERHILL CENTRE EXPENDITURE ANALYSIS
Year Ending 31st December 2025

	Unrestrict	Desig.	Restrict.	Totl 2025	Totl 2024
A. Charitable Expenditure					
Salary Contribution	5526-71			5526-71	5196-70
Office Phone & Internet	457-82			457-82	449-31
Cleaning & Materials	3839-10			3839-10	3446-12
Computer & Software	236-39			236-39	252-38
Stationery	276-33			276-33	253-78
Photocopier	440-04			440-04	439-78
Letting Refunds	1542-80			1542-80	1157-00
Refuse Collection	840-50			840-50	772-80
Victuals	896-69			896-69	762-76
Window Cleaning	480-00			480-00	360-00
Hall Electricity	3641-51			3641-51	4079-00
Hall Gas	4586-32			4586-32	5752-15
Hall Insurance	1424-52			1424-52	1424-52
Hall Maintenance	3496-69		1847-13	5343-82	2556-62
Hall Water	532-50			532-50	2342-92
TOTAL	28217-92		1847-13	30065-05	29245-84
B. Other Expenditure					
Other Expenditure	70-00			70-00	156-35
Transfers to PCC	--------			--------	82-50
TOTAL	70-00			70-00	238-85
TOTAL EXPENDITURE	28287-92		1847-13	30135-05	29484-69
NET SURPLUS (NET DEFICIT)				10701-36	2073-24

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/ members of	The Parochial Church Council of the Ecclesiastical Parish of St. John The Evangelist Hedge End		
On accounts for the year ended	31st December 2025	**Charity no (if any)**	1147617
Set out on pages	1-12		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the 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 (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

* *Please delete the words in the brackets if they do not apply.*

Signed:		**Date:**	9/4/26.
Name:	David Chard		
Relevant professional qualification(s) or body (if any):	Associate of the Chartered Institute of Bankers		
Address:	15 Daisy Lane, Locks Heath, Southampton, Hampshire SO31 6RA		