Registered Charity No: 1154050

Report of the Trustees and Unaudited Financial Statements for the Year Ended 31 December 2025 for

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE EVANGELIST, CHURT AND RUSHMOOR

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE EVANGELIST, CHURT AND RUSHMOOR

Contents of the Financial Statements for the year ended 31 December 2025

	Pages
Legal and Administrative Details	3
Trustees' Report	4
Independent Examiner's Report to the Trustees	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE EVANGELIST, CHURT AND RUSHMOOR
Legal and Administrative Details for the Year Ended 31 December 2025

Registered charity no:	1154050
Principal address:	St Johns Church Office Old Kiln Lane Churt Surrey GU10 2HX
Trustees:	Revd Helen Hancock Phillida Jane Hall Sally Ann Langdale Fraser Philippa Clare Lloyd-Perks Geoffrey John Langton Brain Michael Graham Shorthose Revd Richard Bodle Charles Patrick Eve Hugh John Trotter Sarah Bourne Richard Bourne Pearl Lim
Bankers:	NatWest Camberley (H) Branch 45 Park Street Camberley Surrey GU15 3PA
Independent Examiner:	Catherine Sullivan FCA 5 Marneys Close Epsom KT18 7HR
Resident Minister: Incumbent:	Revd Helen Hancock Revd Richard Bodle

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE EVANGELIST, CHURT AND RUSHMOOR
Trustees' Report for the year ending 31 December 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of St John's, Church is to provide public worship open to all at regular church services, and promote in the ecclesiastical parish the whole mission of the church.

To this end, it provides:

- Provision of sacred space for prayer and contemplation
- Pastoral work in the Parish
- Teaching of Christianity
- Taking of religious assemblies
- The provision of children's groups with a Christian ethos.
- Promotion of Christianity
- Promoting the whole mission of the Church
- Supporting other charities in UK and overseas

In addition, in order to finance these activities of St John's as a worshipping community, St John's uses its buildings mainly for Christian worship and various pastoral activities, for example fund raising activities as a self-supporting organisation.

To maintain its ability to support both parish and community activities, the parish regularly undertakes work to maintain and, where possible, enhance the buildings and their facilities. This is funded by regular donations and fund raising activities throughout the year.

Volunteers

We would like to thank all the volunteers for their valuable contribution to our ministry and for keeping the church running.

ACHIEVEMENT AND PERFORMANCE

Achievements and Performance and Public Benefit

When planning their activities, the PCC consider the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. The church continues to serve the community at events including the usual attendance at the village fete, as well as several other events within the community. Work was done to address the pastoral role of the church within the community.

Financial Review and Reserves Policy

The Church Statement of Financial Activities recorded a net surplus movement in funds of £29,806 (cf £19,118 last year).

Income in the year increased from £127,877 to £137,721. Regular giving produced a net increase of £16,145 over 2024 (including tax rebate). An important contribution to this came as a result of the Stewardship Campaign held towards the end of 2024 which increased the number of donors and level of giving. A number of other new donors joined in 2025 which further increased the income. This increase in regular giving was offset by a decrease in casual giving, donations and legacies. The year also saw a significant increase in fees received by the PCC for weddings, funerals and memorials. This included a marked increase in the number of weddings rising from one in 2024 to six in 2025. This increase has been maintained into 2026 with six weddings also booked.

Finally there was also a marked increase in investment income (£5,972 in 2025 compared with £423 in 2024) arising from the decision taken towards the end of 2024 to hold funds in an interest bearing account.

Expenditure in the year decreased slightly from £108,759 to £107,915. The Diocesan Parish Share payments and Vicarage rent were comparable with 2024.

The Balance Sheet remains strong, with total net assets amounting to £236,065, reflecting an increase of £29,806 in net movement of funds from last year's figure of £206,258. This comprises £58,804 in restricted funds (including £44,920 for the Fabric Fund). The Assets within these funds consist of Debtors totalling £22,069 including a significant gift aid reclaim to be made of £19,436, Cash amounting to £247,468 and Creditors totalling £33,473. The Creditors amount shows a significant increase compared with 2024 since the amount includes vicarage rent owed to the Diocese which had not been settled at year end. Of the cash balance, £164,375 is held in a Central Board of Finance Church of England Deposit Fund, earning interest at an annual rate of 4.02%.

As in previous years, we are still running at a day to day operational deficit (ie running costs outweigh guaranteed regular income) but this has fallen from £21k last year to around £12k this year. This illustrates the positive impact of our increased regular giving as a result of the Stewardship campaign in 2024 but it remains critical that the PCC continues the positive work done so far to find as many ways as possible to increase further the level of regular giving and other forms of donations. The current level of unrestricted funds would last 14 years (cf 7 last year) without any increase in regular giving or other forms of income.[1]

[1] This regular giving comprises £58k regular gift aid plus £14.5k gift aid on that plus £8.5k regular non-gift aid. Total £81k. Expenditure includes £78k charitable activities plus £17.5k other expenditure less charitable giving and fees paid to fund raisers (£2.5k) = £93k. The deficit is therefore £12k illustrating the progress made on regular giving. Dividing the general funds by this amount (£174k/12k) gives 14 years.

Reserves policy

It is the policy of the PCC (agreed with church members at the APCM) to maintain a minimum of 25% of average annual regular expenditure in the unrestricted funds, which are the free reserves of the Church, as well as a substantial balance in the restricted Fabric Fund.

Pleasingly, the balance on both these funds at the end of 2025 was healthy, thus meeting these criteria.

The level of free (unrestricted and designated fund) reserves at 31 December 2025 stood at £177,261 (2024: £142,672), and the Restricted Funds at £58,804 (2024: £63,586).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

The appointment of PCC members is governed by and set out in the Church Representation Rules. All church attendees are encouraged to register on the Electoral Roll of the parish, and new members of the PCC as trustees, are elected at the Annual Parish Meeting by members of the Electoral Roll.

Key management remuneration

During the year £1,037.02 (2024: £641.97) expenses were paid to the Resident Minister, and £1,323.71 were paid to PCC members for various fundraising activities and church running costs (2024: £1,002.39).

Approved by order of the board of trustees on 16 March 2026 and signed on its behalf by:



Revd Helen Hancock - Trustee

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE EVANGELIST, CHURT AND RUSHMOOR

Independent examiner's report to the trustees of the Parochial Church Council of the Ecclesiastical Parish of St John the Evangelist, Churt and Rushmoor

I report to the charity trustees on my examination of the accounts of The Parochial Church Council of The Ecclesiastical Parish of St John The Evangelist, Church and Rushmoor (the Trust) for the year ended 31 December 2025.

This report is made to the Trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken so that I might carry out an Independent Examination of the financial statements in accordance with the General Directions given by the Charity Commissioners. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees, as a body, for my work or for this report.

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').

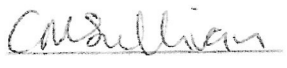
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

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 Trust as required by section 130 of the Act; or section 135(2)(a) of the Housing and Regeneration Act 2008; 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 accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Signed: 

Name: Catherine Sullivan FCA
Address: 5 Marneys Close
Epsom
KT18 7HR

Date: 14 April 2026

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE EVANGELIST, CHURT AND RUSHMOOR

Statement of Financial Activities for the year ended 31 December 2025

St John's Church Churt
Sofa Separate Designated
For the period from 01 January 2025 to 31 December 2025

	Unrestricted funds	Designated funds	Restricted funds	Total funds	Prior year total funds
Income and endowments from:					
Donations and legacies	112,091	0	150	112,241	109,647
Income from charitable activities	14,727	0	0	14,727	10,127
Other trading activities	0	0	4,782	4,782	7,679
Investments	5,972	0	0	5,972	424
Total income	132,790	0	4,932	137,721	127,877
Expenditure on:					
Raising funds	3,411	0	8,913	12,324	13,328
Expenditure on charitable activities	78,124	0	0	78,124	76,677
Other expenditure	16,665	0	801.9	17,467	18,754
Total expenditure	98,200	0	9,714	107,915	108,759
Net income / (expenditure) resources before transfer	34,589	0	-4,783	29,806	19,118
Transfers:					
Gross transfers between funds - in	0	0	0	0	0
Gross transfers between funds - out	0	0	0	0	0
Other recognised gains / losses					
Gains/losses on investment assets	0	0	0	0	0
Gains on revaluation, fixed assets, charity's own use	0	0	0	0	0
Net movement in funds	34,589	0	-4,783	29,806	19,118
Reconciliation of funds					
Total funds brought forward	120,930	21,742	63,586	206,258	187,140
Total funds carried forward	155,519	21,742	58,804	236,065	206,258

The notes on pages 9 to 15 form part of these financial statements.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE EVANGELIST, CHURT AND RUSHMOOR

Balance sheet as at 31 December 2025

	General	Designated	Restricted	At 31/12/2025	At 31/12/2024
	£	£	£	£	£
Fixed assets					
	0	0	0	0	0
Current assets					
Debtors	22069	0	0	22069	14433
Cash At Bank And In Hand	166922	21742	58804	247468	205294
	188992	21742	58804	269537	219727
Liabilities					
Creditors: Amounts Falling Due In One Year	29383	0	0	29383	13468
Provision For Liabilities And Charges Due Within One Year	4089	0	0	4089	0
	33473	0	0	33473	13468
Net current assets less current liabilities	155519	21742	58804	236065	206258
Total assets less current liabilities	155519	21742	58804	236065	206258
Liabilities	0	0	0	0	0
Total net assets less liabilities	155519	21742	58804	236065	206258

Funds as at 31 December 2025

		General	Designated	Restricted	At 31/12/2025	At 31/12/2024
		£	£	£	£	£
Unrestricted						
	Unrestricted - General Fund	**155519**	**0**	**0**	**155519**	**120930**
Designated						
	Designated - Children And Youth Fund	0	2425	0	2425	2425
	Designated - Projects Fund	0	19201	0	19201	19201
	Designated - Toddler Group	0	116	0	116	116
	Designated - subtotal	**0**	**21742**	**0**	**21742**	**21742**
Restricted						
	Restricted - Fabric Fund	0	0	29728	29728	37649
	Restricted - Flower Fund	0	0	878	878	728
	Restricted - Friends Of St John	0	0	15192	15192	12203
	Restricted - Growth Fund	0	0	13006	13006	13006
	Restricted - subtotal	**0**	**0**	**58804**	**58804**	**63586**
Fund Totals		**155519**	**21742**	**58804**	**236065**	**206258**

The financial statements were approved by the Board of Trustees and authorised for issue on 16 March 2026 and were signed on its behalf by:

Helen Hancock - Trustee

Michael Shorthose – Trustee / Treasurer

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE EVANGELIST, CHURT AND RUSHMOOR
Notes to the Financial Statements for the year ended 31 December 2025

1. Accounting policies

(a) **Basis of accounting.** 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Charities Act 2011 and in accordance with the Church Accounting Regulations 206 governing the individual accounts of PCCs. The financial statements have been prepared under the historical cost convention.

The accounts have been prepared to give a 'true and fair view' and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16th July 2014 rather than the Accounting and Reporting by Charities Statement of Recommended Practice effective from 1st April 2005 which has since been withdrawn.

(b) **Incoming resources.** All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations, Legacies and Collections. Collections are recognised when banked by or on behalf of the PCC. Planned giving receivable under Gift Aid is recognised only when received. Income tax recoverable on covenants or Gift Aid donations is recognised in the accounts when the gift is received. Grants and legacies are accounted for when the PCC is notified of its legal entitlement and the amount due is probable.

Other trading income. Parochial fees due to the PCC for weddings, etc. are accounted for on an event by event basis. Fundraising Activities are recognised when received.

(c) Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

(d) Fund accounting

Restricted funds represent bequests, donations and PCC appeal proceeds made for a specific purpose. The funds may only be expended for the particular objective for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance of that fund. The funds are generally held in a bank deposit account and the interest is apportioned to individual funds on an average balance basis.

Unrestricted funds are general funds which can be used for PCC general running expenses.

Designated funds are part of the unrestricted funds that have been set aside for a particular project. These funds may be redesignated by the PCC, therefore designation does not prevent these funds from being spent on any other purpose.

Conduit funds represent fees for the services of the clergy, organists, vergers or choir at weddings and funerals, where the money is paid over directly to those involved. These funds also include collections taken at funerals where these funds are designated for charities or organisations outside of the church, and funds which have been collected or received on behalf of other charities. These funds have not been included in the Statement of Financial Activities in past years. However, it is noted that the volume of "trade" through the Conduit Funds has increased markedly in 2025 not least because of the increased number of weddings. A detailed review of the Fund has therefore been carried out for 2025. The content of the Conduit Fund is shown on the balance sheet as "Provision for Liabilities and Charges Due Within One Year". At the year end it held £4,089 of funds comprising: £1,250 deposits for weddings to be conducted in 2026, £1,774 held for payment to the Diocese, £1,225 held for various parties supporting services at St John, £978 wedding fees owed at the year end and £818 which has been held for more than 3 years.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

(e) Taxation

The charity is exempt from tax on its charitable activities.

2. Donations and legacies

	This year	Last year
	£	£
Donations and legacies		
Regular Gift Aid	58,042	44,490
Collections Gift Aid	6,789	2,412
Regular non Gift Aid	8,414	8,541
One-off Gift Aid gifts	4,533	5,895
Other giving	0	20
Donations appeals etc	12,063	19,417
Tax recoverable on Gift Aid	21,249	13,772
Legacies	1,000	15,000
Projects Fund	0	0
Flower Fund	150	100
	112,241	**109,647**

3. Other trading activities

	This year	Last year
	£	£
Other trading activities		
Friends of St John	4,782	7,679
	4,782	**7,679**

Role of volunteers

The PCC is reliant on a team of volunteers to enable the running of the church and related activities. The PCC estimate that approximately 65 people are involved in volunteering roles in order for the church to conduct its services and further activities and to carry out its role in the community. These are many varied contributions too numerous to acknowledge properly in these financial statements. They include mission, pastoral, worship/service related, church and grounds upkeep, youth and children activities, administrative, financial and many more.

In accordance with the SORP, due to the absence of any reliable measurement basis, the contribution of these volunteers is not recognised in the accounts.

4. Investment income

	This year	Last year
	£	£
Investments		
1020 - Bank and building society interest	5972	424
	5972	**424**

5. Income from Charitable activities

	This year	Last year
	£	£
Income from charitable activities		
Fees for weddings and funerals	6,576	2,448
Parish magazine sales	7,108	6,660
Special Charity Collections	0	374
Other Income	1043	645
Other Income (Charitable activities)	0	0
	14,727	**10,127**

6. Costs of raising funds

	This year	Last year
	£	£
Raising funds		
Friends of St John	991	1,671
Fabric Fund	7,922	8,078
Magazine expenses	3,411	3,579
	12,324	**13,328**

7. Direct costs of charitable activities

	This year	Last year
	£	£
Expenditure on charitable activities		
Fees paid to fund raisers	567	70
Home mission	1,312	1,547
Secular Charities	785	0
Ministry parish share etc	22,761	42,052
Clergy Employment costs	21,299	0
Working expenses of incumbent	1037	642
Council Tax	3744	0
Parsonage house expenses	794	28,383
Vicarage Rent	20293	0
Upkeep of services	5533	3,983
	78,124	**76,677**

8. Support costs

	This year	Last year
	£	£
Other expenditure		
Giving - relief and development agencies	0	873
Salary of parish administrator	5,412	5,412
Church running - insurance	2673	0
Church maintenance	0	0
Administration	1,925	2,757
Bank fees	502	0
Upkeep of Stables	2,443	4,459
Other resources expended	1406	1
Church running - utilities	3,105	5,252
	17,467	18,754
Expenditure Grand totals	**107,915**	**108,759**

9. Trustees' remuneration and benefits

Other than the remuneration of the Minister, there were no other trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

During the year £1,037.02 (2024: £641.97) expenses were paid to the Resident Minister, and £1,323.71 were paid to PCC members for various fundraising activities and church running costs (2024: £1,002.39).

10. Debtors: amounts falling due within one year

	At 31/12/2025	At 31/12/2024
	£	£
Debtors	22,069	14,433

11. Creditors: amounts falling due within one year

	At 31/12/2025	At 31/12/2024
	£	£
Creditors	33,473	13,468

12. Movement in funds

Fund	Fund balances brought forward	Incoming Resources	Outgoing Resources	Fund balances Carried forward
CHIF - Children And Youth Fund	2,425.00	0	0	2,425.00
FABF - Fabric Fund	37,649.47	0	7,921.56	29,727.91
FLOF - Flower Fund	728	150	0	878
FRIF - Friends Of St John	12,202.95	4,781.54	1,792.90	15,191.59
GROF - Growth Fund	13,006.00	0	0	13,006.00
PROF - Projects Fund	19,201.06	0	0	19,201.06
TODF - Toddler Group	116	0	0	116
General - General Fund	120,929.62	132,789.54	98,200.22	155,518.94
Totals	206,258.10	137,721.08	107,914.68	236,064.50

Designated Funds represent monies set aside by the trustees to be used at their discretion. These consist of Youth Activities Fund, Project Fund and Toddler Group Fund

Fabric Fund - this fund is to provide for the general upkeep, maintenance, and improvements to the Church and Church buildings ie Church Room, The Stables Parish Office and Churchyard.

Growth Fund - to provide financial resources for initiatives and projects aimed at fostering the growth and development of the church community.

Church Flowers Fund - provides funds to cover the costs associated with purchasing and maintaining floral arrangement within the church.

13. Related party disclosures

Aggregate donations received without conditions from trustees amounted to £23,381 : (2024: £19,285).