Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

Financial Statements

and

Trustees' Report

for the year ended 31 December 2025

Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

Index to the Financial Statements

for the year ended 31 December 2025

	Page
Index to the Financial Statements	2
Charity Information	3
Trustees' Report	4
Statement of Trustees' Responsibilities	5
Independent Examiner's Report	6
Statement of Financial Activities	7
Statement of Financial Postion	8
Statement of Cash Flows	9
Accounting Policies	10 - 11
Notes to the Accounts	12 - 17

Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

Charity Information

for the year ended 31 December 2025

Status:	The Parochial Church Council (PCC) is a corporate body established by the Church of England. It is constituted and governed by the Parochial Church Councils (Powers) Measure 1956 (as amended) and the Church Representation Rules (2011). The members of the PCC are its trustees under charity law and are referred to as such throughout this report.
Charity name:	Christ Church & St. John, Clapham
Charity registration number:	1185756
Registered office:	Christ Church Vicarage 39 Union Grove London SW8 2QJ
Operations address:	Union Grove Clapham London SW8 2QJ
Trustees who held office during the year:	Revd. Heather Peters - Resigned April 2025 Christine Holdbrook Jo Senge Segun Tony Olutola Queenie Ujukwu Lucette Ognami Angela Jacobs Rose Peake Fatmata Jackson Annabelle Briggs Jheni Arboine Chaldelia Choloply Elizabeth Grant Josephine Traore-Olorhu Sharon Davids-Donaldson
Chair:	Elizabeth Grant
Independent Examiner:	**Anthony Armstrong FCA** **Armstrong & Co** *Chartered Accountants & Statutory Auditor* 4a Printing House Yard Hackney Road London E2 7PR
Bankers:	**Barclays Plc** 1 Churchill Place London E14 5HP
Investment managers:	**CCLA** Senator House 85 Queen Victoria Street London EC4V 4ET

Trustees' Report
for the year ended 31 December 2025

The Trustees of Christ Church & St. John, Clapham present their report together with the financial statements for the year ended 31 December 2025.

Trustees
The Trustees of the charity who held office during the year are disclosed on page 3.

Risk mitigation
The board has examined the principal areas of the charity's operations and considered the major risks which may arise in each of these areas. In the opinion of the trustees the charity has established resources and review systems which, under normal conditions, should allow the risks identified by them to be mitigated to an acceptable level in its day to day operations.

Activities

Church worship has been consistent. There have been a number of baptisms and funerals.

Numbers in the congregation have steadily increased during the year, though it is noticed that people come to church less frequently in the month than in 'pre-pandemic times'. The number of children has been steady and some of our youth now attend university and so are not able to attend.

Rental income has decreased during the year by £7,381.

Further recommendations from Quinquennial Inspections have been attended to in both churches and improvements have been made to the security at St. John's Church.

Financial Review

Results for the year
The results of the period and financial position of the charity are shown in the annexed financial statements.

The Statement of Financial Activities shows net expenditure for the year of £33,843 and reserves of £179,352.

Tangible fixed assets for use by the charity.

Fixed assets are set out in Note 9 to the accounts.

Reserves Policy

The PCC is aware that it relies on church lettings and investment income to fill the gap between congregational giving and the cost of running the church buildings. The PCC's policy is to maintain unrestricted reserves of at least £60,000, to cover six months' operating costs. At 31 December 2025, unrestricted reserves stood safely above this level.

Independent Examiner
The Independent Examiner, Anthony Armstrong FCA of Armstrong & Co, Chartered Accountant and Statutory Auditor, has indicated his willingness to be proposed for re-appointment.

The financial statements were approved by the PCC on 17 May 2026 and signed on their behalf by:

Elizabeth Grant
Trustee

Statement of Trustees' Responsibilities
for the year ended 31 December 2025

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).

The trustees are required by law to prepare financial statements for each financial period which give a true and fair view of the financial activities of the charity and of its financial position at the end of that period. In preparing those financial statements the trustees are required to:

a) Select suitable accounting policies and apply them consistently;
b) Observe the methods and principles in the Charities SORP;
c) Make judgements and estimates that are reasonable and prudent;
d) Follow applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the accounts;
e) Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with Charities Act 2011. 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.

Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

Independent Examiner's Report to the PCC of Christ Church & St. John, Clapham

I report on the accounts of Christ Church & St. John, Clapham for the period from 1 January 2025 to 31 December 2025, which are set out on pages 7 to 17. My report is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the Regulations') and the Charities Act 2011 ('the Charities Act').

This report is made solely to the charity's trustees as a body in accordance with section 145 of the Charities Act and regulations made under section 154 of that Act. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the PCC and its members as a body, for my examination, for this report, or for the opinions I have formed.

Respective responsibilities of trustees and examiner

As described on page 5, the PCC are responsible for the preparation of the accounts. The PCC consider that an audit is not required for this year under section 144 of the the Charities Act and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under charity law and is eligible for independent examination, it is my responsibility to:

a) examine the accounts under section 145 of the Charities Act,
b) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act, and
c) to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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.

Anthony Armstrong FCA, Independent Examiner
of Armstrong & Co
Chartered Accountants & Statutory Auditor

4a Printing House Yard
Hackney Road
London E2 7PR

Dated: 17 May 2026

Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

Statement of Financial Activities

for the year ended 31 December 2025

	Notes	Unrestricted Funds	Restricted Funds	2025 Total Funds	2024 Total Funds
		£	£	£	£
Income from:					
Donations and legacies	3	18,302	6,022	24,324	38,335
Other trading activities	4	65,006	-	65,006	72,387
Investments	5	4,222	-	4,222	4,834
Income	6	2,386	-	2,386	3,278
Total income		**89,916**	**6,022**	**95,938**	**118,834**
Expenditure on:					
Charitable activities	7	114,977	7,912	122,889	151,533
Total expenditure		**114,977**	**7,912**	**122,889**	**151,533**
Total income less total expenditure		**(25,061)**	**(1,890)**	**(26,951)**	**(32,699)**
Net gains/(losses) on investments	10	(6,892)	-	(6,892)	3,986
Net income/(expenditure) and movement in funds		(31,953)	(1,890)	(33,843)	(28,713)
Transfers between funds	20	(1,325)	1,325	-	-
Net movement in funds		**(33,278)**	**(565)**	**(33,843)**	**(28,713)**
Reconciliation of funds:					
Total funds brought forward	15	181,732	31,463	213,195	241,908
Total funds carried forward	14	**148,454**	**30,898**	**179,352**	**213,195**

All incoming resources and resources expended are derived from continuing activities.

There are no gains and losses other than those noted above and therefore no separate statement of total recognised gains and losses has been prepared.

The accompanying accounting policies and notes form an integral part of these financial statements.

Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

Statement of Financial Postion

as at 31 December 2025

	Notes	31 December 2025		31 December 2024	
		£	£	£	£
Fixed assets:					
Tangible assets	9		2,824		4,235
Investments	10		121,243		178,135
Total fixed assets			124,067		182,370
Current assets:					
Debtors	11	9,674		7,471	
Cash at bank and In hand	12	53,811		34,636	
Total current assets		63,485		42,107	
Creditors: amounts falling due within one year	13	8,200		11,282	
Net current assets/(liabilities)			55,285		30,825
Total net assets			179,352		213,195
The funds of the charity:					
Restricted income funds	18		30,898		31,463
Unrestricted income funds	16		148,454		181,732
Total charity funds	21		179,352		213,195

The financial statements were approved by the PCC on 17 May 2026 and signed on their behalf by:

Elizabeth Grant
Trustee

The notes on pages 10 to 17 form part of these accounts.

Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

Statement of Cash Flows

for the year ended 31 December 2025

	Notes	2025	2024
		£	£
Cash flows from operating activities:			
Net cash provided by/(used in) operating activities	1	(35,047)	(36,553)
Cash flows from investing activities:			
Dividends, interest and rents from investments		4,222	4,834
Proceeds from sale of investments		50,000	
Net cash provided by/(used in) investing activities		54,222	4,834
Change in cash and cash equivalents in the reporting period		19,175	(31,719)
Cash and cash equivalents at the beginning of the reporting period	2	34,636	66,355
Cash and cash equivalents at the end of the reporting period	2	**53,811**	**34,636**

Notes to the Cash Flow Statement

	2025	2024
	£	£
1) Reconciliation of net income/(expenditure) to net cash flow from operating activities		
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(33,843)	(28,713)
Adjustments for:		
Depreciation charges	1,411	1,411
(Gains)/losses on investments	6,892	(3,986)
Dividends, interest and rents from investments	(4,222)	(4,834)
(Increase)/decrease in debtors	(2,203)	(4,882)
Increase/(decrease) in creditors	(3,082)	4,451
Net cash provided by/(used in) operating activities	**(35,047)**	**(36,553)**

	2025	2024
	£	£
2) Analysis of cash and cash equivalents		
Cash in hand	53,811	34,636
Total cash and cash equivalents	**53,811**	**34,636**

Accounting Policies
for the year ended 31 December 2025

Basis of preparation

The financial statements have been prepared in accordance with:

a) Applicable UK accounting standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)'.

b) 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 2015) - (Charities SORP FRS 102);

c) the Charities Act 2011.

d) The Church Accounting Regulations 2006.

Public benefit entity

The charity meets the defination of a public benefit entity under FRS 102.

Going concern

The charity's income is mainly derived from self-generated sources such as rental of church premises and donations from supporters. The trustees consider that there are no material uncertainties about the continued demand for, and the charity's ability to continue to provide, these premises, and the continued support by donations. Accordingly, the accounts have been prepared on a going concern basis.

Income recognition

Income is recognised when the charity has a contractual or other right to its receipt, it is probable that the income will be received and that the amount can be measured reliably. Income with conditions attached to its receipt is recognised when those conditions have been fulfilled.

- Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement and the amount due is quantifiable and its receipt is reasonably certain.
- Dividends are accounted for when receivable.
- Realised gains and losses are recognised when investments are sold.
- Unrealised gains and losses are accounted for on revaluation of investments at 31 December
- The income from trading activities includes rental income from the letting of church premises and freehold land and buildings which is accounted for when earned. It is shown gross, with the associated costs included in fundraising costs.
- Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Restricted Funds

Restricted funds are to be used for specified purposes as laid down by the funder. Direct and support expenditure which meets these criteria are identified to the fund together with a fair allocation of other costs.

Unrestricted Funds

Unrestricted funds are funds received which have no restrictions placed on their use and are available as general funds.

Designated Funds

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Allocation of costs

Costs are allocated directly to projects where they can be identified as relating solely to that project. Other costs are allocated between the funds based on staff time spent on the fund activities or other appropriate criteria.

Accounting Policies
for the year ended 31 December 2025

Tangible Fixed Assets
Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Church improvement	- 20% on cost
Office equipment	- 20-25% on cost
Refurbishment Vicarage flat	- 20% on cost

Items of equipment are only capitalised where the purchase price exceeds £1,000.

Consecrated Property and Moveable Church Furnishings
Consecrated land and benefice property such as the church building and vicarage is excluded from the accounts in accordance with s10 of the Charities Act 2011. Moveable church contents are held by the vicar and churchwardens on special trust for the PCC and require a faculty for disposal are accounted as inalienable property unless consecrated. All expenditure incurred on consecrated or benefice buildings and moveable church furnishings, whether maintenance or improvement, is expensed within the Statement of Financial Activities.

For inalienable property acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Subsequently no individual item has cost more than £1,000 so all such expenditure has been written off when incurred.

The cost of the refurbishment of the vicarage flat is to be written off over a period of five years which is also the period over which the refurbishments will generate rental income. Equipment is depreciated on a straight line basis over four years. Individual items of office equipment with a purchase price of £1,000 or less are written off when the asset is acquired.

Investments
Fixed assets held for investment purposes are not depreciated. Under SORP 2015 (FRS102), investment properties are measured initially at cost and subsequently at fair value at the reporting date.

Investments are shown in the balance sheet at closing market value. Surpluses or deficits on valuation are credited or charged to the statement of financial activities.

Notes to the Accounts
for the year ended 31 December 2025

1 Incoming resources

The incoming resources and surplus are attributable to the principal activities of the charity.

2 Net outgoing resources

	2025	2024
Net outgoing resources are stated after charging:	£	£
Independent Examiner's fees - reporting service	1,300	1,300
Depreciation - owned assets	1,411	1,411
Trustees' emoluments	-	-

Emoluments include salaries, fees, bonuses, expense allowances and estimated non-cash benefits receivable. All trustees serve in a voluntary capacity and do not receive payment for their services as trustees.

3 Income from donations and legacies

	Unrestricted	Restricted	2025 Total	2024 Total
	£	£	£	£
Stewardship giving	10,700	-	10,700	13,337
Income tax recoverable	3,173	-	3,173	3,060
General collections	4,429	-	4,429	4,604
Donations & grants	-	2,000	2,000	9,417
St John's Community Development Project	-	-	-	4,000
Charity for repair of St John the Evangelist	-	4,022	4,022	3,917
	18,302	6,022	24,324	38,335

4 Income from other trading activities

	Unrestricted	Restricted	2025 Total	2024 Total
	£	£	£	£
St John's Hall	21,496	-	21,496	11,418
Christ Church Hall Hire	640	-	640	6,860
Apostolic Cell	5,200	-	5,200	6,350
Iglesia Apui	27,970	-	27,970	29,197
Testimonial Ministries	7,800	-	7,800	7,800
Alcoholics Anonymous	1,900	-	1,900	1,920
Rent from 39a Union Grove	-	-	-	8,842
	65,006	-	65,006	72,387

5 Income from investments

	Unrestricted	Restricted	2025 Total	2024 Total
	£	£	£	£
CBF investment fund	4,222	-	4,222	4,834
	4,222	-	4,222	4,834

6 Other income

	Unrestricted	Restricted	2025 Total	2024 Total
	£	£	£	£
Fees & funerals	1,434	-	1,434	1,362
Parish weekend	287	-	287	909
Parish outing	665	-	665	1,007
	2,386	-	2,386	3,278

7 Expenditure on charitable activities	Unrestricted £	Restricted £	2025 Total £	2024 Total £
Church projects				
Siblings Link / ESOL	-	7,912	7,912	9,774
	-	7,912	7,912	9,774
Ministry				
Payments to Diocese of Southwark	12,715	-	12,715	16,455
Clergy & SPA expenses	421	-	421	1,304
Training	-	-	-	1,245
CTIC	-	-	-	60
Charities payments	182	-	182	460
	13,318	-	13,318	19,524
Worship				
Worship & sacristy materials	1,941	-	1,941	2,423
Musicians	1,120	-	1,120	1,485
	3,061	-	3,061	3,908
Church maintenance				
Insurance	10,306	-	10,306	6,685
Gas & electricity	23,785	-	23,785	25,281
Water rates	516	-	516	438
Maintenance & repairs	8,707	-	8,707	27,138
Cleaning & gardening	7,799	-	7,799	9,163
Organ tuning & repairs	418	-	418	597
	51,531	-	51,531	69,302
Other parish activities				
Hospitality	616	-	616	4,451
Mission	1,754	-	1,754	278
PCC Awayday	986	-	986	1,294
Citizens UK	-	-	-	149
	3,356	-	3,356	6,172
Management & administration				
Administrative assistance	35,767	-	35,767	33,297
Printing & office expenses	2,495	-	2,495	3,392
Equipment & computer support	295	-	295	297
Telephone	2,241	-	2,241	2,880
Sundries	202	-	202	276
Independent examiner's fees	1,300	-	1,300	1,300
Depreciation	1,411	-	1,411	1,411
	43,711	-	43,711	42,853
	114,977	7,912	122,889	151,533

8 Staff costs	2025 £	2024 £
Salaries	33,684	32,326
Pensions	1,042	971
	34,726	33,297
Number of employees during the year was:	1.0	1.0
Average number of FTE employees during the year was:	1.0	1.0

No remuneration was paid to any Trustee or their associates for services as a trustee during the year ended 31 December 2025 nor to 31 December 2024.

Employees paid in excess of £60,000 during the current year and previous year:	None	None

Notes to the Accounts
for the year ended 31 December 2025

9 Tangible fixed assets	Garden improvement	Church improvement	Office equipment	Refurbishment Vicarage flat	Total
	£	£	£	£	£
Cost					
As at 1 January 2025	7,057	9,981	2,960	39,526	59,524
As at 31 December 2025	7,057	9,981	2,960	39,526	59,524
Depreciation					
As at 1 January 2025	2,822	9,981	2,960	39,526	55,289
Charge for the year	1,411	-	-	-	1,411
As at 31 December 2025	4,233	9,981	2,960	39,526	56,700
Net book value					
As at 31 December 2025	2,824	-	-	-	2,824
As at 31 December 2024	4,235	-	-	-	4,235

10 Investments	CBF Investment Fund	Total
	£	£
Market value		
As at 1 January 2025	178,135	178,135
Disposals	(50,000)	(50,000)
Revaluations	(6,892)	(6,892)
As at 31 December 2025	121,243	121,243

CBF Investment Fund	Church Board of Finance Investment Fund Shares were purchased in 1997 from the sale proceeds of 330 Clapham Road. 2,242 shares were sold in 2025 for £50,000. The charity currently holds 5,462 units in the fund.

11 Debtors: amounts falling due within one year	2025	2024
	£	£
Payroll taxes	-	359
Staff pensions	-	105
Accrued income	9,674	7,007
	9,674	7,471

12 Bank and cash in hand	2025	2024
	£	£
Christ Church & St John's	53,767	34,592
Christ Church Hall	44	44
	53,811	34,636

13 Creditors: amounts falling due within one year	2025	2024
	£	£
Funds for others	433	253
Net salaries	2,137	-
Payroll taxes	991	-
Staff pensions	382	-
Accruals & deferred income	4,257	11,029
	8,200	11,282

Notes to the Accounts

for the year ended 31 December 2025

14 The funds of the charity: current year

	Opening balance	Resources arising	Resources utilised	Other movements	Closing balance
	£	£	£	£	£
Restricted funds					
Restricted income funds	31,463	6,022	(7,912)	1,325	30,898
Unrestricted funds					
Designated funds	9,705	-	-	(5,914)	3,791
General funds	172,027	89,916	(114,977)	(2,303)	144,663
Total unrestricted funds	181,732	89,916	(114,977)	(8,217)	148,454
	213,195	95,938	(122,889)	(6,892)	179,352

General funds	General funds of £144,663 are unencumbered and freely available for use by the charity. Included in this amount is £124,067 held in fixed assets, comprising £2,824 in tangible assets and £121,243 in long term investment assets.

15 The funds of the charity: prior year

	Opening balance	Resources arising	Resources utilised	Other movements	Closing balance
	£	£	£	£	£
Restricted funds					
Restricted income funds	28,320	12,917	(9,774)	-	31,463
Unrestricted funds					
Designated funds	9,705	-	-	-	9,705
General funds	203,883	105,917	(141,759)	3,986	172,027
Total unrestricted funds	213,588	105,917	(141,759)	3,986	181,732
	241,908	118,834	(151,533)	3,986	213,195

General funds	General funds of £172,027 are unencumbered and freely available for use by the charity. Included in this amount is £182,370 held in fixed assets, comprising £Nil in tangible assets and £178,135 in long term investment assets.

16 Designated funds: current year

	Opening balance	Resources arising	Resources utilised	Transfers & adjustments	Closing balance
	£	£	£	£	£
Christ Church Community Hall repairs	9,705	-	-	(5,914)	3,791
	9,705	-	-	(5,914)	3,791

17 Designated funds: prior year

	Opening balance	Resources arising	Resources utilised	Transfers & adjustments	Closing balance
	£	£	£	£	£
Christ Church Community Hall repairs	9,705	-	-	-	9,705
	9,705	-	-	-	9,705

Christ Church Community Hall repairs	In October 2004 a donation of £18,000 was received from the Union Grove Nursery. The PCC have designated this donation to the future repairs of the Church Hall. In 2021 £8,295, in 2022 £3,855, in 2023 £793 and in 2025 £1,266 was utilised.

18 Restricted funds: current period

	Opening balance	Incoming resources	Resources expended	Transfers & gains/(losses)	Closing balance
	£	£	£	£	£
Siblings Link / ESOL	4,587	2,000	7,912	1,325	-
Charity for St John Repairs	26,876	4,022	-	-	30,898
	31,463	6,022	7,912	1,325	30,898

Notes to the Accounts
for the year ended 31 December 2025

19 Restricted funds: prior period	Opening balance	Incoming resources	Resources expended	Transfers & gains/(losses)	Closing balance
	£	£	£	£	£
Siblings Link / ESOL	5,361	9,000	9,774	-	4,587
Charity for St John Repairs	22,959	3,917	-	-	26,876
	28,320	12,917	9,774	-	31,463

Restricted funds (continued)

Projects financed by restricted funds are supported by unrestricted funding where necessary. This occurs where the funding is in arrears or the incidence of expenditure on the project occurs disproportionately at the beginning of the project compared to the income flows. Where restricted projects end the year with a deficit, this is met by after year-end restricted income or transfers from unrestricted funds.

Siblings Link / ESOL	Grant received to fund a) an after school homework club for children and siblings where they have help doing homework and are provided with a home cooked meal, and b) English language tuition for speakers of other languages.
Charity for St John Repairs	Grant from Southwark Diocese to enhance the local area and visibility of the west end of the church. Funds spent on gardeners' hours, tools and materials to reform the garden and plant trees and plants.

20 Transfers between funds	General funds	Designated funds	Restricted funds	Endowment funds	Total
General to restricted	(1,325)	-	1,325	-	-
Designated to general	5,914	(5,914)			-
	4,589	(5,914)	1,325	-	-

21 Net assets attributable to funds: current period	General funds	Designated funds	Restricted funds	Endowment funds	Total
		£	£	£	£
Fixed assets	124,067	-	-	-	124,067
Current assets	28,797	3,791	30,898	-	63,486
Current liabilities	(8,201)	-	-	-	(8,201)
Net assets represented by funds	144,663	3,791	30,898	-	179,352

22 Net assets attributable to funds: prior period	General funds	Designated funds	Restricted funds	Endowment funds	Total
		£	£	£	£
Fixed assets	182,370	-	-	-	182,370
Current assets	939	9,705	31,463	-	42,107
Current liabilities	(11,282)	-	-	-	(11,282)
Net assets represented by funds	172,027	9,705	31,463	-	213,195

23 Taxation

The PCC is a registered charity. Accordingly, it is exempt from taxation in respect of income and capital gains to the extent that these are applied to its charitable objects.

24 Post balance sheet events

There were no significant post balance sheet events.

25 Contingent liabilities

The charity had no material contingent liabilities at 31 December 2025 nor at 31 December 2024.

Notes to the Accounts
for the year ended 31 December 2025

26 Related parties

During the year the members of the PCC and their related parties made aggregate donations of £2,563 (2024: £3,160) to the PCC.

27 Transactions with trustees

Rose Peake, a trustee, was paid £2,580 (2024: £2,625) during the year for services provided to the Siblings Link project.

28 Gifts in kind and volunteers

During the year the charity benefited from unpaid work performed by volunteers.