Charity number: 1211508

St Barnabas PCC, Bethnal Green

(A Parochial Church Council registered as a charity, number: 1211508)

Financial Statements

and

Trustees' Report

for the year ended 31 December 2025

St Barnabas PCC, Bethnal Green

(A Parochial Church Council registered as a charity, number: 1211508)

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for the year ended 31 December 2025

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St Barnabas PCC, Bethnal Green

(A Parochial Church Council registered as a charity, number: 1211508)

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 these financial statements.
Charity name:	St Barnabas PCC, Bethnal Green
Charity registration number:	1211508
Registered office:	St Barnabas C of E Church Grove Road Bow London E3 5TG
Operations address:	The Vicarage 12 Chisenhale Road London E3 5QZ
Chair:	Reverend Brian Ralph
Treasurer:	Ruth Tribe
Secretary:	Ruth Herbert
Independent Examiner:	**Anthony Armstrong FCA** **Armstrong & Co** *Chartered Accountants & Statutory Auditor* 4a Printing House Yard Hackney Road London E2 7PR
Bankers:	**Barclays Bank** 240 Whitechapel Road London E1 1BJ **The Co-operative Bank** 1 Balloon Street Manchester, M4 4BE CCLA Investment Management Ltd The CBF Church of England Funds 1 Angel Lane London EC4R 3AB

St Barnabas PCC, Bethnal Green

(A Parochial Church Council registered as a charity, number: 1211508)

Trustees' Report
for the year ended 31 December 2025

The Trustees of St Barnabas PCC, Bethnal Green present their report together with the financial statements for the year ended 31 December 2025.

Administrative Information:

St. Barnabas Church is situated in Bow, London. It is part of the Diocese of London within the Church of England.

Correspondence address: The Vicarage, 12 Chisenhale Road, London, E3 5QZ.

PCC members who have served during the year until the date of this report were:

Incumbent:	Reverend Brian Ralph, Chair
Reader:	Carmen Buchanan
Curate:	Reverend Michael Redman
Assistant Curate:	Reverend Dr Buki Fatona
Secretary:	Ruth Herbert
Treasurer:	Ruth Tribe
Church Wardens:	Linda Snooks John Alexander
Elected Members:	Jane Preston Susan Fagan Helen Rudkin Orfhlaith N Mhordha
Representatives on Deanery Synod:	Jane Preston John Alexander

Structure, governance and management

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Councils' Powers Measure. The PCC is now registered with the Charity Commission.

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 uses the training programme provided by the Diocese of London, Stepney Episcopal Area for induction and training of its members, and other procedural training, including Safeguarding.

The Standing Committee meets as necessary and full PCC meets monthly with the exception of August and December. No meetings will take place in August or in December.

The PCC regards risk assessment as an on-going process and discusses risk assessment as part of a regular review of policies and procedures. There is a full procedural manual in place. It is the intention of PCC to review all current policies and procedures yearly.

Objectives and Activities

The primary objective of St. Barnabas PCC is to promote the Gospel of our Lord according to the doctrines and practices of the Church of England. It has responsibility for co-operating with the Incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the Church.

Confident in speaking and living the Gospel of Jesus Christ through:

- Developing communication with our congregation and local community through increased use of online resources and social media.
- Emailing a newsletter to all the congregation every week.
- Supporting social justice initiatives such as Fairtrade and food banks.
- Facilitating interfaith dialogue and activities within Bethnal Green and Bow.
- Continuing to encourage of vocational education and training within our church.
- Working within the Tower Hamlets Deanery.
- Continuing our affiliation to the Inclusive Church.

Compassionate in serving communities with the love of God the Father through:

- Working towards providing a church environment which is accessible, welcoming and inclusive to all sections of the community.
- Creating a safe as possible environment and following all guidelines.
- Providing a daily prayer cycle.
- Supporting the Bow food bank.
- Sponsoring two toilets through the toilet twinning programme.
- Committing to the Ecochurch programme and achieving our Bronze award.
- Reviewing our financial arrangements and switched to a more ethical bank.
- Supporting the work of the McCabe Educational Trust.

Creative in reaching new people and places with the Good News in the power of the Spirit by:

- Each of us praying for at least seven people that we may share with them the story of our faith.
- Circulating our newsletters to as wide an audience as possible.
- Celebrating the gospel through group drama and discussion.
- Exploring our faith with young people through our Sunday School and Youth Group.

Achievements and Performance

- There are 104 parishioners on the church electoral roll.
- Christmas and Easter Services were well attended as were our Christmas carols in the community.

Financial Review

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 £1,903 and total funds of £101,029.

The accompanying 2025 accounts are submitted to the APCM for their consideration, approval and adoption.

Reserves Policy

The PCC maintains a balance on unrestricted funds to cover emergency situations that may arise from time to time.

Independent Examiner

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

The financial statements were approved by the PCC on the 19 April 2026 and signed on its behalf by:



Reverend Brian Ralph
PCC Chair, Trustee

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

Statement of trustees' responsibilities

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

Charity law in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these 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 keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations (as amended) and the provisions of the governing document. The trustees 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.

St Barnabas PCC, Bethnal Green

(A Parochial Church Council registered as a charity, number: 1211508)

Independent Examiner's Report to the Parochial Church Council of St Barnabas PCC, Bethnal Green

I report on the accounts of St Barnabas PCC, Bethnal Green for the period from 1 January 2025 to 31 December 2025 set out on pages 8 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 2011 Act').

This report is made solely to the members of the PCC as a body in accordance with section 145 of the 2011 Act and regulations made under section 154 of that Act. My examination has been undertaken so that I might state to the PCC members 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 members of the trustees and the examiner

As described on page 6, as PCC members you are responsible for the preparation of the accounts, and you consider that an audit is not required for this year under the Regulations or under section 144(2) of the 2011 Act and that an independent examination is needed.

It is my responsibility to:

a) examine the accounts under section 145 of the 2011 Act;

b) to follow the procedures laid down in the General Direction given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

c) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with 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 Church Council 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 give me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the 2011 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 (as amended) 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
of Armstrong & Co
Chartered Accountants & Statutory Auditor

4a Printing House Yard
Hackney Road
London E2 7PR

Dated: 19 April 2026

St Barnabas PCC, Bethnal Green

(A Parochial Church Council registered as a charity, number: 1211508)

Statement of Financial Activities

for the year ended 31 December 2025

	Notes	Unrestricted Funds	Restricted Funds	Endowment Funds	2025 Total Funds	2024 Total Funds
		£	£	£	£	£
Income and endowments from:						
Donations and legacies	3	29,509	700	-	30,209	30,591
Charitable activities	4	484	-	-	484	2,282
Other trading activities	5	28,390	-	-	28,390	36,079
Investments	6	-	829	-	829	777
Total income		**58,383**	**1,529**	**-**	**59,912**	**69,729**
Expenditure on:						
Charitable activities	7	59,571	1,329	-	60,900	49,023
Total expenditure		**59,571**	**1,329**	**-**	**60,900**	**49,023**
Net gains/(losses) on investments	9	-	-	(915)	(915)	671
Net income(expenditure) and movement in funds		(1,188)	200	(915)	(1,903)	21,377
Net movement in funds		**(1,188)**	**200**	**(915)**	**(1,903)**	**21,377**
Reconciliation of funds:						
Total funds brought forward	13	89,093	4,017	9,822	102,932	81,555
Total funds carried forward	13	**87,905**	**4,217**	**8,907**	**101,029**	**102,932**

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.

St Barnabas PCC, Bethnal Green

(A Parochial Church Council registered as a charity, number: 1211508)

Statement of Financial Position

as at 31 December 2025

	Notes	31 December 2025 £	31 December 2025 £	31 December 2024 £	31 December 2024 £
Fixed assets:					
Investments	9		27,982		28,897
Total fixed assets			27,982		28,897
Current assets:					
Debtors	10	244		-	
Cash at bank and In hand	11	75,647		76,678	
Total current assets		75,891		76,678	
Creditors: amounts falling due within one year	12	2,844		2,643	
Net current assets or liabilities			73,047		74,035
Total net assets			101,029		102,932
The funds of the charity:					
Endowment funds			8,907		9,822
Restricted funds	17		4,217		4,017
Unrestricted funds	13		87,905		89,093
Total charity funds	13		101,029		102,932

Approved by the PCC on 19 April 2026 and signed on their behalf by:

Reverend Brian Ralph
PCC Chair, Trustee

Linda Snooks
Church Warden, Trustee

The notes on pages 11 to 17 form part of these accounts.

St Barnabas PCC, Bethnal Green

(A Parochial Church Council registered as a charity, number: 1211508)

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	(1,860)	20,079
Cash flows from investing activities:			
Dividends, interest and rents from investments		829	777
Net cash provided by (used in) investing activities		829	777
Change in cash and cash equivalents in the reporting period		(1,031)	20,856
Cash and cash equivalents at the beginning of the reporting period	2	76,678	55,822
Cash and cash equivalents at the end of the reporting period	2	**75,647**	**76,678**

Notes to 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)	(1,903)	21,377
Adjustments for:		
(Gains)/losses on investments	915	(671)
Dividends, interest and rents from investments	(829)	(777)
(Increase)/decrease in debtors	(244)	500
Increase/(decrease) in operating creditors	201	(350)
Net cash provided by (used in) operating activities	**(1,860)**	**20,079**

	2025 £	2024 £
2 Analysis of cash and cash equivalents		
Cash in hand	75,647	76,678
Total cash and cash equivalents	**75,647**	**76,678**

St Barnabas PCC, Bethnal Green

(A Parochial Church Council registered as a charity, number: 1211508)

Accounting Policies

for the year ended 31 December 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with:

a) Applicable UK accounting standards, including the provisions of 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.

Public benefit entity

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

Going concern

There are no material uncertainties about the charity's ability to continue and accordingly the accounts have been prepared on a going concern basis.

Income recognition

Voluntary income and donations (including legacies) are accounted for once the PCC has entitlement to the income, it is probable the income will be received and the amount of income receivable can be reliably measured. Income from the recovery of tax on gift aided donations is accounted for in the period in which the repayment claim is made to HMRC. Grant income is recognised on a receivable basis.

The income from trading activities include rental income from the letting of church premises which is accounted for when earned. It is shown gross, with the associated costs included in raising funds 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.

Expenditure recognition

Expenditure is accrued as soon as a liability is considered probable, and the amount of obligation can be measured reliably. Longer term liabilities are discounted to present value. The PCC is not registered for VAT and accordingly expenditure includes VAT where appropriate.

Expenditure included in Raising Funds includes amounts incurred in obtaining grants and other donations and property maintenance costs.

Charitable expenditure includes those costs expended in fulfilling the PCC's principal objects, as outlined in the Report of the PCC. These include grants payable, governance costs and an apportionment of support costs.

- Grants payable are payments made to third parties in furtherance of the PCC's objects. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the grant. Grants awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the PCC.
- Governance costs comprise all costs involving the public accountability of the PCC and its compliance with regulation and good practice. These costs include costs related to the independent examination and legal fees.
- Rentals under operating leases are charged as incurred over the term of the lease.

Endowment funds

Endowment funds are restricted funds which are capital in nature. Permanent endowments exist where there is no power to convert the capital into income. The funds can reduce where there are decreases in value, either by losses or depreciation, of assets represented by the funds.

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.

Accounting Policies
for the year ended 31 December 2025

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

Allocation of costs
Costs are allocated directly to funds where they can be identified as relating solely to that fund Other costs are allocated between the funds based on criteria determined by the nature of the expense.

Tangible Fixed Assets
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.

Investments
Investments are shown in the balance sheet at closing market value. Surpluses or defecits on valuation are credited or charged to the SOFA.

Concessionary loans
Concessionary (including interest free) loans received are initially recorded as a liability at the amount received. The carrying amount is increased by any interest payable (if applicable) and reduced by any repayments made until the carrying amount is reduced to nil. If the loan ceases to be repayanble the balance outstanding is recognised in income and expenditure.

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 Examiners fees - Independent Examination services	1,200	1,200
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.

3 Donations and legacies

	Unrestricted	Restricted	2025 Total	2024 Total
	£	£	£	£
Donations	17,075	-	17,075	16,756
Reclaimed gift aid	2,821	-	2,821	5,311
Other planned giving	645	-	645	317
Loose plate collections	6,215	-	6,215	3,727
Rummage sales, etc	103	-	103	1,646
Gift Aid - one-off gifts	2,000	-	2,000	2,024
One-off grants	-	700	700	570
Fete - Grants	650	-	650	240
	29,509	700	30,209	30,591

4 Charitable activities

	Unrestricted	Restricted	2025 Total	2024 Total
	£	£	£	£
Fees to PCC (not Clergy)	484	-	484	2,282
	484	-	484	2,282

5 Other trading activities

	Unrestricted	Restricted	2025 Total	2024 Total
	£	£	£	£
Rental income	28,390	-	28,390	36,079
	28,390	-	28,390	36,079

6 Investments

	Unrestricted	Restricted	2025 Total	2024 Total
	£	£	£	£
Investment income: CBF Fixed interest	-	130	130	94
Investment income: CBF Investment Fund dividends	-	699	699	683
	-	829	829	777

Notes to the Accounts
for the year ended 31 December 2025

7 Charitable activities	Unrestricted	Restricted	2025 Total	2024 Total
	£	£	£	£
Home mission	2,560	500	3,060	3,410
Common Fund payable	31,300	-	31,300	26,500
Working expenses of Incumbent	986	-	986	551
Parsonage House expenses	947	-	947	718
Church running costs	7,954	-	7,954	8,593
Church events	410	-	410	-
Upkeep of services	1,339	-	1,339	115
Parochial Fees	1,264	-	1,264	384
Church repairs & maintenance	6,449	-	6,449	2,509
Church utility expenses	3,568	829	4,397	4,106
Church cleaning	1,594	-	1,594	937
Independent Examiner's fees	1,200	-	1,200	1,200
	59,571	1,329	60,900	49,023

8 Staff costs	2025	2024
	£	£
Staff salaries	Nil	Nil
	-	-

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.

9 Investments	CBF Securities fund	CBF Investment Fund	Total
	£	£	£
Market value			
As at 1 January 2025	3,729	25,168	28,897
Revaluations	91	(1,006)	(915)
As at 31 December 2025	3,820	24,162	27,982
Historical value at at 31 December 2025	-	4,045	4,045

10 Debtors: amounts falling due within one year	2025	2024
	£	£
Accrued income	244	-
	244	-

11 Bank and cash in hand	2025	2024
	£	£
Bank current account	43,703	46,294
PCC Covenanting account	31,944	30,384
	75,647	76,678

12 Creditors: amounts falling due within one year	2025	2024
	£	£
Creditors	1,448	1,448
Accruals	1,396	1,195
	2,844	2,643

Notes to the Accounts
for the year ended 31 December 2025

13 The funds of the charity: current period

	Opening balance	Resources arising	Resources utilised	Other movements	Closing balance
	£	£	£	£	£
Endowment funds	9,822	-	-	(915)	8,907
Restricted income funds	4,017	1,529	(1,329)	-	4,217
Designated funds	-	1,200	(1,200)	-	-
General funds	89,093	57,183	(58,371)	-	87,905
Total unrestricted funds	89,093	58,383	(59,571)	-	87,905
	102,932	59,912	(60,900)	(915)	101,029

14 The funds of the charity: prior period

	Opening balance	Resources arising	Resources utilised	Other movements	Closing balance
	£	£	£	£	£
Endowment funds	9,151	-	-	671	9,822
Restricted income funds	4,021	1,347	(1,351)	-	4,017
Designated funds	-	1,100	(1,100)	-	-
General funds	68,383	67,282	(46,572)	-	89,093
Total unrestricted funds	68,383	68,382	(47,672)	-	89,093
	81,555	69,729	(49,023)	671	102,932

Endowment funds	The London Diocesan Fund holds the assets of trust CT0702A (the proceeds of the sale of 2 and 4 Lanfranc Road) as an ecclesiastical custodian trustee, with the PCC as managing trustee. In this role, the PCC is aware of its responsibility for investment decisions, and may wish to review its policy in the light of its own objectives and of ethical and other concerns. The permanent capital amount is included in Endowment Funds. The expendable income arising on the fund is recorded in restricted funds. Included in 'Other movements' above are net losses on investments of £915 (2024: £671 gain).
Restricted income funds	See note 17 below for a detailed analysis of restricted funds.

15 Designated funds: current period

	Opening balance	Resources arising	Resources utilised	Transfers & adjustments	Closing balance
	£	£	£	£	£
Discretionary Assistance Fund	-	1,200	1,200	-	-
	-	1,200	1,200	-	-

16 Designated funds: previous period

	Opening balance	Resources arising	Resources utilised	Transfers & adjustments	Closing balance
	£	£	£	£	£
Discretionary Assistance Fund	-	1,100	1,100	-	-
	-	1,100	1,100	-	-

Discretionary Assistance Fund	The PCC has decided to designate up to £100 per month into a Vicar's Discretionary Fund which is spent for people in need.

17 Restricted funds: current period	Opening balance	Incoming resources	Resources expended	Transfers & gains/ (losses)	Closing balance
	£	£	£	£	£
Holiday Club	76	-	-	-	76
Building Development	2,429	-	-	-	2,429
Discretionary Assistance Fund	140	-	140	-	-
Endowment Trust: Expendable	-	829	829	-	-
Jess Angel Legacy	192	-	-	-	192
Queen Adelaide	366	700	360	-	706
Sow to Grow	500	-	-	-	500
Tables	314	-	-	-	314
	4,017	1,529	1,329	-	4,217

18 Restricted funds: prior period	Opening balance	Incoming resources	Resources expended	Transfers & gains/ (losses)	Closing balance
	£	£	£	£	£
Holiday Club	76	-	-	-	76
Building Development	2,429	-	-	-	2,429
Discretionary Assistance Fund	140	-	-	-	140
Endowment Trust: Expendable	-	777	777	-	-
Jess Angel Legacy	192	-	-	-	192
Queen Adelaide	369	570	574	-	365
Sow to Grow	500	-	-	-	500
Tables	314	-	-	-	314
	4,021	1,347	1,351	-	4,017

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.

Holiday Club	Summer holiday activities for school-age young people.
Building Development	Represents gifts received specifically for the building fund.
Discretionary Assistance Fund	Funded by donations to be used, at the vicar's discretion, for people in need.
Endowment Trust: Expendable	The London Diocesan Fund holds the assets of trust CT0702A (the proceeds of the sale of numbers 2 and 4 Lanfranc Road) as an ecclesiastical custodian trustee, with the PCC as managing trustee. In this role, the PCC is aware of its responsibility for investment decisions, and may wish to review its policy in the light of its own objectives and of ethical and other concerns. The permanent capital amount is shown under Endowment Funds on the SOFA. The expendable income arising on the fund is recorded here in restricted funds.
Jess Angel Legacy	For enhancement of children's facilities.
Queen Adelaide	Represents funds made available to assist the sick and poor of Bethnal Green.
Sow to Grow	Project involving distributing seeds for vegetable and herb plants as well as info and guidance to encourage local people who don't have gardens or allotments to grow food. We worked in partnership with the East End WI.
Tables	Represents funds raised for purchase of tables for events.

19 Net assets attributable to funds: current period	General funds	Designated funds	Restricted funds	Endowment funds	Total
		£	£	£	£
Tangible fixed assets	14,858	-	4,217	8,907	27,982
Current assets	75,891	-	-	-	75,891
Current liabilities	(2,844)	-	-	-	(2,844)
Net assets represented by funds	87,905	-	4,217	8,907	101,029

Notes to the Accounts
for the year ended 31 December 2025

20 Net assets attributable to funds: prior period	General funds	Designated funds	Restricted funds	Endowment funds	Total
		£	£	£	£
Tangible fixed assets	20,711	-	(1,636)	9,822	28,897
Current assets	71,025	-	5,653	-	76,678
Current liabilities	(2,643)	-	-	-	(2,643)
Net assets represented by funds	89,093	-	4,017	9,822	102,932

21 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.

22 Post balance sheet events

There were no significant post balance sheet events.

23 Contingent liabilities

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

24 Related parties

During the year the members of the PCC and their related parties made aggregate donations of £5,800 (2024: £5,747).

25 Gifts in kind and volunteers

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