

HOLY TRINITY CHURCH, PRESTWOOD

STATUTORY ACCOUNTS

FOR THE YEAR ENDED
31st December 2025

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HOLY TRINITY CHURCH, PRESTWOOD

TREASURER'S REPORT

for the year ended

31st December 2025

MISSION GIVING / CHARITABLE COLLECTIONS

Since 2010 the policy regarding Charitable collections has been focused on specific cause appeals.

In 2025, as in 2024, the Lent Appeal supported 3 charities, support to another parish, an international organisation and a local cause. The first was the parish that we supported in 2024, St Matthews, Burnley. This year we chose Siyabulela Preschool in Kleinmond, South Africa, as our international cause and BURPS (Baby Unit Parents & Relatives Support) as our local charity. BURPS supports families with babies in the neonatal intensive care unit in Stoke Mandeville Hospital.

The Appeal raised £5207.24 which was divided equally between the three.

The receipts and payments relating to this are included in Other Income and Other Expenses.

The Parish Share in 2025 was £62315.

We received a discount of £2000 for Deiniol's work as Commissary to the Archdeacon.

Since September we have received a 10% discount for the vacancy.

In December 2025 we held our usual 3 Christingle Services. We raised £500 for The Children's Society.

Money for The Children's Society is listed in the Statement of Assets & Liabilities within Creditors, as Agency collections, since the money is not ours. We are only holding the money as an agent.

This money has been forwarded to the charity in January 2025 and does not appear in the accounts.

GENERAL FUND AND OTHER FUNDS

A summary Statement of Financial Activity is as follows

	Income	Expenditure	Surfeit/deficit of income over expenditure	Transfers	Surfeit/deficit after transfers
General Fund	163290	152663	10627	-5000	5627
Legacy Fund	1655	2960	-1305	0	-1305
Repair Fund	0	1236	-1236	0	-1236
Peters Close Fund	0	4922	-4922	5000	78
Social Funds & Fees Fund	21439	15098	6340	0	6340
* Less income/expenditure between funds	-8663	-8663			
TOTALS	177721	168216	9504	0	9504

* This adjustment arises because of transactions between the Social Funds, Fees Fund and the General Fund which would otherwise have the effect of overstating total income and expenditure by £8663.

Details of the individual funds are shown on pages 3-7.

FINANCIAL ADMINISTRATION

I wish to thank Betty Byrne for helping to count money received and Anna Young for managing the fees account. I would like to thank the Finance Committee for all their support and guidance.

Gill Bicknell Hon. Treasurer

There may be minor discrepancies in the totals if the pence are not being shown

Holy Trinity Prestwood - 1129233
Receipts and payments
Selected period: 01 January 2025 to 31 December 2025

<i>Note</i>	From To	01 January 2025 31 December 2025	01 January 2024 31 December 2024
General - General fund (Unrestricted) Fund Incoming resources and Resources used			
Receipts			
Incoming resources from generated funds			
<i>Voluntary income (recurring)</i>			
Standing Orders		64,728	63,529
FWO Envelopes		—	320
Parish Giving Scheme		5,585	3,816
Standing Order (NGA)		5,003	5,155
Income Tax Recovered		20,303	18,752
	<i>Total Voluntary income (recurring)</i>	95,619	91,573
<i>Voluntary income (non-recurring)</i>			
Gift Aided Cash Collection		1,873	1,750
Cash Collection		5,097	4,346
Donations		4,758	4,230
Goodbox donations		2,763	2,120
Paypal donations		29	413
	<i>Total Voluntary income (non-recurring)</i>	14,520	12,859
<i>Activities for generating funds</i>			
Fundraising Events		11,034	7,136
Burial Fees (Statutory)		3,490	4,348
Other ie. Memorials & Internments Fees		186	258
Weddings Fees (Statutory)		100	656
Occ offices non-stat income		2,759	2,545
Church bookings		3,727	3,376
Cottage bookings		254	527
Hall bookings		8,006	9,598
Annexe bookings		461	1,479
Marquee bookings		24	—
Other Income		8,502	5,174
200 Club Subscriptions		2,865	2,760
	<i>Total Activities for generating funds</i>	41,407	37,857
<i>Investment income</i>			
Bank Interest		6,480	126
	<i>Total Investment income</i>	6,480	126
Incoming resources from charitable activities			
"Making Lunch" project		415	1,715
	<i>Total Incoming resources from charitable activities</i>	415	1,715
Other incoming resources			
Great Hampden Recharges		4,849	4,560
	<i>Total Other incoming resources</i>	4,849	4,560
Total receipts		163,290	148,689

There may be minor discrepancies in the totals if the pence are not being shown

Note	From To	01 January 2025 31 December 2025	01 January 2024 31 December 2024
Payments			
Cost of generating funds			
		1,399	2,282
		10,455	8,000
		9,726	9,398
		17,110	16,477
		3,080	2,820
		980	1,029
		550	165
		125	165
		593	809
		1,400	1,095
		1,089	1,112
		174	1,259
		960	1,114
		1,424	1,739
		—	79
		1,901	1,901
		1,063	857
		155	—
		260	529
		754	2,465
		545	680
		1,144	1,651
		1,618	2,200
		164	126
		10,144	6,714
		1,116	1,041
	<i>Total Cost of generating funds</i>	<u>67,929</u>	<u>65,708</u>
<i>Premises Overheads</i>			
		1,837	1,845
		3,127	1,277
		313	393
		1,975	2,486
		3,120	3,075
		4,291	6,007
		2,086	2,404
		6,104	6,202
		3,853	3,757
	<i>Total Premises Overheads</i>	<u>26,705</u>	<u>27,445</u>
<i>Charitable activities</i>			
		415	1,715
	<i>Total Charitable activities</i>	<u>415</u>	<u>1,715</u>
<i>Governance costs</i>			
		57,614	58,492
	<i>Total Governance costs</i>	<u>57,614</u>	<u>58,492</u>
Total payments		152,663	153,360
		10,627	(4,671)
		714	5,385
		(5,000)	—
Total carried forward balance		6,341	714

There may be minor discrepancies in the totals if the pence are not being shown

Note

From
To

01 January 2025
31 December 2025

01 January 2024
31 December 2024

Repair - Church Premises Repair Fund (Designated) Fund Incoming resources and Resources used

Payments

Cost of generating funds

Premises Overheads

Buildings Maintenance - Cottage

1,236

—

Total Premises Overheads

1,236

—

Total payments

1,236

—

Excess of Incoming resources over Resources used

(1,236)

—

Brought forward balance

35,119

35,119

Total carried forward balance

33,883

35,119

Peterscl - Peters Close Fund (Designated) Fund Incoming resources and Resources used

Payments

Cost of generating funds

Premises Overheads

Peters Close Costs

4,922

3,215

Total Premises Overheads

4,922

3,215

Total payments

4,922

3,215

Excess of Incoming resources over Resources used

(4,922)

(3,215)

Brought forward balance

13,052

16,266

Transfer from General Fund

5,000

—

Total carried forward balance

13,129

13,052

Legacy - Legacy Fund (Designated) Fund Incoming resources and Resources used

Receipts

Incoming resources from generated funds

Voluntary income (non-recurring)

Bequests

—

500

Total Voluntary income (non-recurring)

—

500

Activities for generating funds

Other Income

1,655

—

Total Activities for generating funds

1,655

—

Investment income

Bank Interest

—

6,334

Total Investment income

—

6,334

Total receipts

1,655

6,834

Payments

Cost of generating funds

Minor projects

—

2,000

Other Expenses

2,400

—

Total Cost of generating funds

2,400

2,000

Premises Overheads

Buildings Maintenance - Hall

—

736

Buildings Maintenance - Church

560

550

Total Premises Overheads

560

1,286

Total payments

2,960

3,286

Excess of Incoming resources over Resources used

(1,305)

3,548

Brought forward balance

111,692

108,144

Total carried forward balance

110,387

111,692

There may be minor discrepancies in the totals if the pence are not being shown

Note	From To	01 January 2025 31 December 2025	01 January 2024 31 December 2024
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Search - SEARCH Fund (Designated) Fund Incoming resources and Resources used

Receipts			
Incoming resources from generated funds			
<i>Activities for generating funds</i>			
Funds from Hospitality		2,223	2,176
Other Income		—	250
	<i>Total Activities for generating funds</i>	<u>2,223</u>	<u>2,426</u>
Total receipts		2,223	2,426
Payments			
Cost of generating funds			
<i>Cost of generating voluntary income</i>			
Hospitality		1,641	1,599
	<i>Total Cost of generating voluntary income</i>	<u>1,641</u>	<u>1,599</u>
Charitable activities			
Contribution to PCC fundraising		582	580
	<i>Total Charitable activities</i>	<u>582</u>	<u>580</u>
Total payments		2,223	2,179
	Excess of Incoming resources over Resources used	<u>—</u>	<u>248</u>
	Brought forward balance	300	52
Total carried forward balance		300	300

Coffee - Coffee Fund (Designated) Fund Incoming resources and Resources used

Receipts			
Incoming resources from generated funds			
<i>Activities for generating funds</i>			
Coffee		—	191
	<i>Total Activities for generating funds</i>	<u>—</u>	<u>191</u>
Total receipts		—	191
Payments			
Cost of generating funds			
Other Expenses		—	85
	<i>Total Cost of generating funds</i>	<u>—</u>	<u>85</u>
<i>Cost of generating voluntary income</i>			
Hospitality		—	42
	<i>Total Cost of generating voluntary income</i>	<u>—</u>	<u>42</u>
Charitable activities			
Contribution to PCC fundraising		—	311
	<i>Total Charitable activities</i>	<u>—</u>	<u>311</u>
Total payments		—	439
	Excess of Incoming resources over Resources used	<u>—</u>	<u>(247)</u>
	Brought forward balance	—	247
Total carried forward balance		—	—

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<i>Note</i>	From To	01 January 2025 31 December 2025	01 January 2024 31 December 2024
Fees - Fees Fund (Designated) Fund Incoming resources and Resources used			
Receipts			
Other incoming resources			
PCC element of Fees income		10,136	8,043
Minister element of Fee income		3,183	2,950
Vergers element of Fee income		975	925
Musician element of Fees income		275	775
Stonemason element of Fees income		4,647	787
	<i>Total Other incoming resources</i>	<u>19,216</u>	<u>13,480</u>
Total receipts		19,216	13,480
Payments			
Other resources used			
PCC element of Fees expense		7,561	9,162
Minister element of Fees expense		1,653	3,585
Vergers element of Fees expense		715	1,145
Musician element of Fees expense		220	775
Stonemason element of Fees expense		2,726	—
	<i>Total Other resources used</i>	<u>12,875</u>	<u>14,667</u>
Total payments		12,875	14,667
	Excess of Incoming resources over Resources used	<u>6,340</u>	<u>(1,187)</u>
	Brought forward balance	3,305	4,491
Total carried forward balance		9,645	3,305
Property - Property Fund (Designated) Fund Incoming resources and Resources used			
	Brought forward balance	31,536	31,536
Total carried forward balance		31,536	31,536

There may be minor discrepancies in the totals if the pence are not being shown

Holy Trinity Prestwood PCC

Statement of Assets and liabilities
 Period: 01 January 2025 to 31 December 2025
 compared to 2024

	From: To:	01 January 2025 31 December 2025	01 January 2024 31 December 2024
CASH FUNDS			
TSB current account		4047	3517
TSB deposit account		12730	8597
TSB second current account		805	465
TSB second deposit account		369	364
Barclays Bank 200 club account		1111	2454
Barclays Bank church current account		327	235
Petty cash		11	5
Investments:- Hampshire Trust Bank		76810	78427
Cambridge & Counties Bank		69642	66643
SEARCH account		300	300
Coffee account		0	0
Fees Barclays Bank account		9645	3305
		<u>175797</u>	<u>164312</u>
DEBTORS			
Deposits pending		1163	1180
CURRENT ASSETS			
		<u>176960</u>	<u>165492</u>
CREDITORS			
Suppliers & expenses		2774	634
Agency collections		500	676
		<u>3274</u>	<u>1310</u>
CURRENT NET ASSETS			
		<u>173686</u>	<u>164182</u>
OTHER ASSETS			
Freehold properties at cost		31536	31536
TOTAL NET ASSETS			
		<u>205222</u>	<u>195718</u>
FUNDS			
General Fund	Page 3-4	6341	714
Repair Fund	Page 5	33883	35119
Peters Close Fund	Page 5	13129	13052
Legacy Fund	Page 5	110387	111692
SEARCH	Page 6	300	300
Coffee Fund	Page 6	0	0
Fees Fund	Page 7	9645	3305
		<u>173685</u>	<u>164182</u>
FIXED ASSETS			
Property Fund	Page 7	31536	31536
TOTAL FUNDS			
		<u>205221</u>	<u>195718</u>

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HOLY TRINITY CHURCH, PRESTWOOD

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31st December 2025

ACCOUNTING POLICIES

The financial statements of the PCC have been prepared in accordance with the Church Accounting Regulations 1997 together with the applicable accounting standards and the Charities SORP.

Funds

General Funds represent the funds of the PCC that are not subject to any restriction regarding their use and are available for application on the general purpose of the PCC. Funds designated for a specific purpose by the PCC are still classified as unrestricted under Charity Commission guidelines.

Incoming resources

- Voluntary giving & Capital sources

Planned giving is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised only when the claim has been agreed by the Inspector of Taxes.

Collections are recognised when received by or on behalf of the PCC.

- Other ordinary income

Grants and legacies to the PCC are accounted for when the money is received.

- Income from investments

Interest and dividends are accounted for when received.

Resources used

- Grants

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

Fixed Assets

- Consecrated land & buildings & movable church furnishings

Consecrated and beneficed property is excluded from the accounts by s.96(2)(a) of the Charities Act 1993.

No value is placed on movable church furnishings held by the churchwardens on special trust to the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property.

All expenditure incurred during the year on consecrated or beneficed buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure and separately disclosed.

- Other fixtures, fittings and office equipment

Equipment used within the church premises is written off in the year of purchase.

HOLY TRINITY CHURCH, PRESTWOOD

NOTES TO THE FINANCIAL STATEMENTS for the year ended

31 December 2025

FIXED ASSETS USED BY THE PCC

Freehold land and buildings	
BOOK VALUE	£
Church Hall and adjoining land.	500
Cottage: 134 Wycombe Road.	1,000
28 Peters Close	30,036
HISTORICAL COST at 1 Jan 96 and 31 Dec 24	<u>31,536</u>

No market value of the Church Hall or Cottage is given because these specialised church buildings are not expected to be sold in the foreseeable future.

The current market value of 28 Peters Close is estimated to be in excess of £450,000.

**Independent Examiner's report to the
PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY PRESTWOOD ("PCC")**

I report on the attached accounts of the PCC for the year ended 31st December 2025, which are set out on pages 1 to 10.

Respective responsibilities of trustees and examiner

As charity trustees, the members of the PCC are responsible for the preparation of the accounts. The members of the PCC consider that the audit requirement of the Charities Act 2011 (the 2011 Act) does not apply.

It is my responsibility to:-

- Examine the accounts under section 145 of the 2011 Act;
- Follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- State whether particular matters have come to my attention.

Basis of independent examiner's report

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 PCC 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 you as 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 matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed NLT Williams

Lyn Williams
Chartered Accountant
Ringwood
Kiln Road
Prestwood,
Bucks HP16 9DH