

**St John's Hartley Wintney PCC
Annual Trustees' Report & Financial
Statements**

For the year ended 31st December 2025

Charity Registered Number: 1130172

**2024 Annual Trustees' Report and Accounts for the
Parochial Church Council of the Ecclesiastical Parish of St John's
Hartley Wintney**

Aims and Purposes

St John's Hartley Wintney Parochial Church Council (PCC) has the responsibility of co-operating with the Vicar in promoting in the ecclesiastical parish, the whole mission of the Church – pastoral, evangelistic, social and ecumenical. It is also responsible for the maintenance of the Parish Church building and the St John's Church Centre.

The PCC is registered as the charity "The Parochial Church Council of the Ecclesiastical Parish of St John's Hartley Wintney", charity number 1130172. The shorter title generally used is **St John's Hartley Wintney PCC**.

Objectives and Activities

The PCC is committed to encouraging people from Hartley Wintney and the surrounding area to follow Jesus in their daily lives, to join in corporate worship of God on a regular basis and to become part of our church family seeking to look outward to serve our community.

The PCC maintains an overview of worship and activities throughout the parish and makes suggestions on how our services, worship and activities can involve the many groups that live within and outside our parish. When planning our activities for the year, the Vicar and the PCC have considered the Commission's guidance on public benefit and the supplementary guidance for charities for the advancement of religion. A key focus is to enable people to live out their faith as part of our parish community, especially through:

- worship and prayer, bible knowledge and teaching
- the provision of pastoral care for people living in the parish and beyond
- world and home missions and outreach support.

To facilitate this work, it is important that we maintain the fabric of the church building and the St John's Church Centre, which was opened in November 2013.

Moira Lewin continued throughout the year as our Safeguarding Officer.

During the year, several committees and groups continued to cover the management of the PCC's activities. These were:

- Standing Committee
- Church and Centre Operations Team
- Creation Care Group
- Finance Committee

Clergy

The Rev'd Angie Smith continued as vicar, the Rev'd Sam Chandler as Assistant Priest and the Rev'd Helen May and Rev'd Amy Bianchi as curates.

Achievement and performance

Everyone is welcome to attend services. In 2025, on Sundays there were weekly gam Common Worship Communion services following a seasonal liturgical pattern (organ led worship) and, in addition, 10.45am Contemporary worship services (band led worship) with communion once a month. For 6 weeks in July and August a "Together@10" service was held combining the traditions for the summer period and finishing with communion. A midweek communion continued on Wednesdays at 11.15am and during the year we have seen further growth in the numbers attending this service. Family Fun afternoons (a fresh expression of church) have continued on a quarterly basis associated with the festivals, Christmas, Shrove Tuesday, Easter, Harvest, All Saints Day. These usually take place on Saturday afternoons with interactive fun for all the family.

There was an average weekly attendance of 147 adults and 12 under 16's on Sundays, midweek services and young people's groups. On Easter Sunday total attendance was 296 at 3 services, and on Christmas Eve and Christmas Day 865 at 4 services. There were 170 people on the Electoral Roll by the end of 2025, and 242 (adults and children) in the Worshipping Community.

St John's plays a pivotal role in the parish and village of Hartley Wintney and beyond. A large number of events are arranged on a regular basis and church members are encouraged to be fully involved in the life of the community. These activities are recorded in the reports presented at the APCM. Activities are normally held in person except for Daily Morning Prayers which are held at gam every weekday on Zoom. The key activities in addition to Sunday services during the year were:

- Sunday morning activities for children and young people
- Life groups (Midweek bible study groups in homes or the Church Centre)
- Corporate prayer – weekdays at gam and twice monthly on Wednesday afternoons
- Baptism and Wedding preparation courses
- Bumps and Babies (a weekly parent/toddler group)
- A weekly youth cafe and a weekly youth discipleship group
- Naomi's Footsteps (a monthly group for women on their own)
- Outreach activities including the Hartley Wintney Summer Festival and Christmas Market
- Speak Life 321 Course
- Deanery events
- A monthly community lunch for lonely and isolated people
- Come and Cook Courses (opportunity to learn how to cook healthy, good value, meals)
- The Well – a weekly wellbeing drop-in space
- Kintsugi Hope courses (to explore mental and emotional wellbeing)
- Children's holiday club during the last week of August with Uniform Give Away
- Hosting a Forget-Me-Not Café (held weekly to support those living with dementia and their carers)

St John's was able again to serve the community by providing rooms and halls which can be rented in the church centre by individuals and organisations from outside the church community. The Coffee

Shop, open Monday to Saturday mornings staffed entirely by volunteers, continued to provide a meeting place and a warm welcome for people from our community, introducing people to the church who would not otherwise have crossed the threshold. We are particularly grateful to the team of volunteers who continue to enable this to happen. All year round the church and centre are used as a donation point for the Hart Food Bank and The Hope Hub, a local charity supporting the homeless.

The coffee shop and hire of rooms in the Church Centre is operated under a licence agreement by St John's HW Ltd, a separate trading company which donates all its profit to the PCC.

During the year progress was made with defining the technical specifications for replacing the outdated gas fired heating system in the church and replacing it with a new system including air-source heat pumps and underfloor heating. A faculty has been submitted to the Diocese requesting permission to carry out the work including associated internal works to the church building. If permission is granted, fund-raising will be required before the work can commence.

Financial Review

Full details of our financial position and financial activities during 2025 are included in the Financial Statements that accompany this report.

Total income across all the funds, General and Restricted, in 2025 was £378k (2024: £380k). Total income to the Unrestricted General Fund in 2025 was £376k (2024: £377k) including £351k of voluntary donations (2024: £346k). The Unrestricted General Fund voluntary income includes a donation of £81k (2024: £77k) from St John's HW Ltd, being the net profit of the trading company from operating the coffee shop and room hire.

Total expenditure in 2025 from the General Fund was £387k (2024 General Fund: £339k), including our contribution to the Winchester Diocese Common Mission Fund of £108k (2023: £115k). Total expenditure on all funds, General and Restricted, was £406k (2024: £355k).

As shown in note 5 to the financial statements, £14k of costs were incurred during 2025 on consultancy costs relating to the proposed heating system replacement project. The remaining commitment at 31 December 2025 under the consultancy contract is £7k plus VAT.

In accordance with PCC policy, during 2025 £27k was given to mission partners, being 10% of the voluntary donations to the Unrestricted General Fund in the previous year (2024: £27k).

The 2025 financial statements show £11k net deficit in the Unrestricted General Fund, both before and after transfers (2024: net income £38k).

A fund called St John's Community Fund, launched in Sept 2024, continued to receive and distribute donations for local people in need of financial support. Donations/grants from the Fund will be discreetly and confidentially administered by the Vicar and two lay people. To be eligible for assistance from the Fund individuals must reside within the ecclesiastical parish of Hartley Wintney or be a member of the regular worshipping community at St John's HW. Requests for assistance or nominations of others in need may be made by contacting the Vicar or one of the lay Administrators.

Reserves Policy

Total Reserves carried forward at 31 Dec 2025 were £2,239k (2024: £2,267k).

It is the policy of the PCC to maintain a minimum balance on Unrestricted General Funds excluding fixed assets ("free reserves") which equates to the value of three months of normal expenditure on the Unrestricted General Funds excluding mission disbursements and depreciation. Based on our budgeted expenditure for 2026 a balance of approximately £89k is required. The balance of £195k "free reserves" at 31 December 2025 (2024: £204k) satisfies this policy.

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 Council Powers Measure. The PCC is a Registered Charity. Members of the PCC are either ex-officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules.

At St John's, the membership of the PCC includes the clergy licensed to the parish (ex-officio), two Churchwardens, one representative of the Licensed Lay Ministers and any members ex officio by virtue of their election to Deanery, Diocesan or General Synods, in addition to other members elected to PCC by those members of the congregation who are on the Electoral Roll. All those who attend our services are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish, including how the funds of the PCC are to be spent. The activities planned by the PCC complied with the Charity Commission's guidance on public benefit and were open to (and often were intended for) residents of the parish and the wider area. The full PCC met 6 times during the year.

The **Standing Committee** is a requirement of the *Church Representation Rules*. The Standing Committee is required under those rules to have at least five members including the Vicar and the two Churchwardens. The additional two members during 2025 were the Treasurer and the PCC Secretary. The Standing Committee has power to transact the business of the PCC between its meetings, subject to any directions given by the PCC. The Standing Committee met 3 times during the year.

Administrative Information

Membership of the Parochial Church Council

PCC members who served at any time from 1 January 2025 until the date of this report are:

Ex-Officio Members:

Vicar: Rev'd Angela Smith (Chair)
(Assistant Area Dean, Chair of House of Clergy,
Clergy Deanery Representative on Diocesan Synod)

Assistant Priest: Rev'd Samantha Chandler

Curates: Rev'd Helen May
Rev'd Amy Bianchi

LLM Representative: Richard Blore

Churchwardens: Angela Southern (until April 2025)
Justin Hooper
Anthony Dewes (from 6th April 2025)

Diocesan Synod: Dave Collier

Deanery Synod: Camilla Deane
Trudy Rankin
Andrew Moyse

Elected Members: Ray Kelly (until 6th April 2025)
Helen Harwood (until 6th April 2025)
Lesley Churms
Clive Walden
Helen Budd
Betty Key
Hugh Fawcett
Rhys Minterne
Sarah Lello
Ruth Jarman (from 6th April 2025)
Carolyn Hazel (from 6th April 2025)
Wendy Green (from 6th April 2025)
Mark Bramah (from 6th April 2025)
Alison Tebbs (from 6th April 2025)

The parish of St John's Hartley Wintney is part of the benefice of Hartley Wintney with Elvetham, Winchfield and Dogmersfield, in the Diocese of Winchester. The correspondence address for the church is: St John's Church Office, Fleet Road, Hartley Wintney, Hook, Hampshire RG27 8ED.

Approved by the PCC on 25th March 2026 and signed on their behalf by:



Reverend Angela Smith

PCC Chair

Statement of Responsibilities of the Trustees

The Trustees are responsible for preparing the Annual Report and Financial Statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (UK GAAP) and these financial statements have therefore been prepared in accordance with Statement of Recommended Accounting Practice: Accounting and Reporting by Charities (SORP 2005), UK Accounting Standards, the Charities Act 2011, and the Church Accounting Regulations 2006.

In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping 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 the Charities Act 2011. 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.

**Independent Examiner's Report to the Members/Trustees of Parochial Church Council of
the Ecclesiastical Parish of St John's Hartley Wintney
Charity Number 1130172**

I report on the accounts for the year ended 31 December 2025, which are set out on pages 9 to 17.

Respective responsibilities of the Trustees and Independent Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to 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 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 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.



**Michael John Willan FCA
Chartered Accountant
The Old Post Office, High Street, Hartley Wintney, Hampshire, RG27 8NZ**

Date: 26th March 2026

St John the Evangelist Parish Church, Hartley Wintney with Elvetham
Statement of Financial Activities
For the year ended 31 December 2025

	Unrestricted Funds		Restricted Funds		Total 2025	Total 2024
	General Fund	General Capital Fund	Organ Fund	Other Funds		
INCOME	£	£	£	£	£	£
Voluntary Income	351,137	-	455	1,867	353,459	353,180
Activities for Generating Funds	-	-	-	-	-	-
Income from Investments	10,022	-	-	-	10,022	10,100
Church Activities	11,579	-	-	-	11,579	13,153
Other Incoming Resources	3,400	-	-	-	3,400	3,400
Total Income (note 4)	376,139	-	455	1,867	378,461	379,833
EXPENDITURE						
Church Activities	386,661	-	15,044	3,965	405,669	355,001
Raising Funds	760	-	-	-	760	-
Total Expenditure (note 5)	387,421	-	15,044	3,965	406,429	355,001
NET INCOME/(EXPENDITURE)	(11,282)	-	(14,589)	(2,097)	(27,968)	24,832
Transfers between funds	-	-	-	-	-	-
NET MOVEMENT IN FUNDS	(11,282)	-	(14,589)	(2,097)	(27,968)	24,832
Total Funds brought forward	238,355	1,998,669	17,283	12,740	2,267,047	2,242,215
Total Funds carried forward	227,073	1,998,669	2,694	10,643	2,239,078	2,267,047

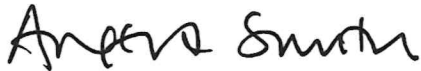
The notes on pages 11 to 17 form part of these financial statements

St John the Evangelist Parish Church, Hartley Wintney with Elvetham
Balance Sheet
As at 31 December 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible fixed assets	6	<u>2,030,966</u>	<u>2,032,593</u>
		<u>2,030,966</u>	<u>2,032,593</u>
Current assets			
Debtors & accrued income	7	23,527	28,126
Short Term Deposits		212,882	243,531
Cash at bank and in hand		31,737	28,809
		<u>268,147</u>	<u>300,466</u>
Current liabilities			
Creditors: amounts falling due within one year	8	(60,035)	(63,017)
Net Current Assets		<u>208,112</u>	<u>237,450</u>
Creditors due after one year	9	-	(2,996)
Net Assets		<u><u>2,239,078</u></u>	<u><u>2,267,047</u></u>
Parish Funds			
Unrestricted General Fund	10	227,074	238,355
Unrestricted General Capital Fund	10	1,998,669	1,998,669
Total Unrestricted Funds		<u>2,225,743</u>	<u>2,237,024</u>
Restricted Fund - Organ	10	2,694	17,283
Restricted Funds - Other	10	10,642	12,740
		<u>2,239,078</u>	<u>2,267,047</u>

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

Approved by the Parochial Church Council on 25th March 2026



Rev Angela Smith
PCC Chair

The Parochial Church Council of the Ecclesiastical Parish of St John's Hartley Wintney
Financial Statements 2025

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting policies

Basis of preparation

The financial statements have been prepared under the Church Accounting Regulations 2006 in accordance with applicable accounting standards, the current Statement of Recommended Practice, Accounting and Reporting by Charities (FRS 102), and the Charities Act 2011.

The financial statements have been prepared under the historical cost convention. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those that are informal gatherings of church members.

Audit Fees

An audit was not required in 2024 nor in 2023 but the financial statements have been independently reviewed by Michael Willan, FCA, of Frost and Willan, High St, Hartley Wintney.

Funds

Unrestricted funds are general funds that are not subject to any restrictions as to their use and are available for the general purposes of the PCC.

Restricted funds represent donations or grants received for a specific purpose or invited by the PCC for a specific purpose. The funds may only be expended on the specific purpose for which they were given. All expenditure from a restricted fund is charged to that fund. If any of that expenditure is of a capital nature its cost is included in additions to fixed assets and is shown as a transfer from the restricted fund to the Unrestricted General Capital Fund. Any balance on restricted funds remaining unspent at the end of the year must be carried forward as a balance on that fund unless otherwise agreed with the donor.

Incoming Resources

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends and interest are accounted for when receivable. All other income is recognised when it is receivable. All incoming resources are accounted for gross. -

Resources Expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The Common Mission Fund is accounted for when due. All other expenditure is generally recognised when it is incurred and is accounted for gross.

The PCC has a policy of, where possible, making grants or donations to Mission Partners at home and overseas which represent 10% of voluntary unrestricted income received in the previous year. To the extent that the full 10% has not been distributed by 31 December a provision is made for payment in the following year. Donations for specific missions are dealt with through restricted reserves and are therefore in addition to the 10% giving to missions from unrestricted funds.

Fixed Assets

Consecrated and benefice property is not included in the accounts in accordance with s.10(2) of the Charities Act 2011. Costs associated with the maintenance or improvement of such assets are written off in the year they are incurred.

St John's Church Centre - Construction of the St John's Church Centre commenced in April 2012 and expenditure on the construction of the building plus associated professional fees was capitalised from the beginning of 2012 when the PCC resolved to enter into an agreement with a building contractor for the construction of the Church Centre. Associated professional fees amounting to £292,000 had been expensed prior to this date. The building was completed in November 2013.

In the opinion of the PCC depreciation of the building would be immaterial and has not been charged. The members carry out an annual impairment review and in their opinion no provision is necessary in respect of the value at which the building is included in the annual accounts.

Moveable Church Furnishings - The various items of moveable church furnishings are vested in the Churchwardens for the use and benefit of the parishioners and cannot be disposed of without a faculty. These assets are regarded as "inalienable" property held on special trust on behalf of the PCC and are capitalised at cost and depreciated over their useful economic life other than where insufficient cost information is available due to the age of the items. In this case the item is not capitalised, but all items are included in the Church's inventory listing.

Other Furniture and Equipment used on a continuing basis for the work of the PCC and costing in excess of £1,000 is capitalised at cost and depreciated over the asset's estimated useful life. Normally assets costing less than £1,000 are expensed in the Statement of Financial Activity in the year that the cost is incurred. However, items of furniture and equipment purchased to equip the St John's Church Centre were capitalised even if under £1,000 as the total capital purchases were treated as one project.

Depreciation

Assets are depreciated on a straight-line basis over their estimated useful life which is assessed as follows:

Solar panels - 10 years

Audio Visual Equipment - 7 years

Furniture – 7 years

Equipment – 3-5 years

Church Centre Building – not depreciated. Annual impairment review undertaken

Current Assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable. Short term deposits include cash held on deposit either with the Church of England or with a bank.

2. Staff Costs

During the year the PCC employed a Worship and Communications Pastor, Children and Families Pastor, Youth Pastor, Pastoral Care co-ordinator, Benefice Administrator, Vicar's PA and Operations Manager. Except for the Worship and Communications Pastor all these positions were part time. No employee earned more than £60,000 per annum. Tax and National Insurance payments to HMRC are managed on behalf of the PCC by Stewardship Services, an external agency.

3. Pensions

The current scheme is the government established National Employment Savings Trust (NEST) money purchase pension scheme. Staff contribute 7% of salary and this is matched by the PCC.

Previously the PCC of St John's Hartley Wintney participated in the Pension Builder Scheme section of CWPF for lay staff. The Scheme is administered by the Church of England Pensions Board, which holds the assets of the schemes separately from participating employers. Having become aware that the legal structure of the scheme was such that if another employer fails, the PCC of St John's HW could become responsible for paying a share of that employer's pension liability, the PCC took mitigating action and moved all its staff pensions from the Pension Builder Scheme to the government established National Employment Savings Trust (NEST) money purchase scheme. Given the short time that the PCC had a small number of staff in the Pension Builder Scheme, any residual liability under the scheme is not expected to be material.

St John the Evangelist Parish Church, Hartley Wintney with Elvetham
Notes to the accounts for the year ended 31 December 2025 (continued)

4. Income

	Unrestricted General Fund	Unrestricted General Capital Fund	Restricted Fund Organ	Restricted Funds - Other	Total 2025	Total 2024
Income	£	£	£	£	£	£
Voluntary Income						
Donations	270,078	-	455	1,867	272,400	270,728
Donation from St Johns HW Ltd	81,059	-	-	-	81,059	77,452
Grants and Legacies	-	-	-	-	-	5,000
	<u>351,137</u>	<u>-</u>	<u>455</u>	<u>1,867</u>	<u>353,459</u>	<u>353,180</u>
Activities for generating funds						
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Income from Investments						
	<u>10,022</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,022</u>	<u>10,100</u>
Income from Church Activities						
Income from ticketed community activities	6,472	-	-	-	6,472	7,014
Fees for weddings & funerals	5,107	-	-	-	5,107	6,139
	<u>11,579</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,579</u>	<u>13,153</u>
Other Incoming Resources						
Admin Contribution from other parishes in benefice	1,000	-	-	-	1,000	1,000
Licence Fee income	2,400	-	-	-	2,400	2,400
	<u>3,400</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,400</u>	<u>3,400</u>
Total incoming resources	<u><u>376,139</u></u>	<u><u>-</u></u>	<u><u>455</u></u>	<u><u>1,867</u></u>	<u><u>378,461</u></u>	<u><u>379,833</u></u>

St John the Evangelist Parish Church, Hartley Wintney with Elvetham
Notes to the accounts for the year ended 31 December 2025 (continued)

5. Expenditure

	Unrestricted Fund General Fund £	Unrestricted General Capital Fund £	Restricted Organ Fund £	Restricted Funds - Other £	Total 2025 £	Total 2024 £
Church Activities						
Staff Costs						
Staff salaries	138,832	-	-	-	138,832	106,671
National Insurance	1,395	-	-	-	1,395	566
Pensions	8,399	-	-	-	8,399	7,078
Payroll processing (3rd party)	1,230	-	-	-	1,230	978
Clergy expenses	1,101	-	-	-	1,101	1,075
Training & Recruitment	1,646	-	-	-	1,646	904
	<u>152,602</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>152,602</u>	<u>117,272</u>
Common Mission Fund	107,576	-	-	-	107,576	115,093
Missionary and Charitable giving	26,828	-	-	-	26,828	27,135
Worship - Upkeep of services	5,986	-	-	-	5,986	5,491
Evangelism, Outreach, Discipleship & Pastoral	2,246	-	-	3,965	6,211	5,258
Creation Care	812	-	-	-	812	236
Local Mission - Community Events	2,930	-	-	-	2,930	2,804
Children and Youth	2,791	-	-	-	2,791	2,891
Communication	246	-	-	-	246	582
Repairs & maintenance	20,644	-	15,044	-	35,688	30,710
Office and Operations	25,742	-	-	-	25,742	24,271
Utilities	15,916	-	-	-	15,916	17,833
Heating Project Preliminary Expenses	14,368	-	-	-	14,368	-
Governance - Independent Review	1,607	-	-	-	1,607	1,554
Bank Charges	900	-	-	-	900	743
Total church activities before depreciation	<u>381,194</u>	<u>-</u>	<u>15,044</u>	<u>3,965</u>	<u>400,202</u>	<u>351,872</u>
Depreciation	5,467	-	-	-	5,467	3,129
Total church activities after depreciation	<u>386,661</u>	<u>-</u>	<u>15,044</u>	<u>3,965</u>	<u>405,669</u>	<u>355,001</u>
Raising Funds	<u>760</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>760</u>	<u>-</u>
Total Resources Expended	<u>387,421</u>	<u>-</u>	<u>15,044</u>	<u>3,965</u>	<u>406,429</u>	<u>355,001</u>

St John the Evangelist Parish Church, Hartley Wintney with Elvetham
Notes to the accounts for the year ended 31 December 2025 (continued)

6. Tangible fixed assets

	Unrestricted General Fund							Unrestricted General Capital Fund	Total
	Equipment in Church	Audio-Visual in Church	Fixtures, Fittings & Equipment pre 2012	Right of Use Asset in Church Centre	Furniture, Fixtures & Fittings in Ch. Centre	Equipment in Church Centre	Audio- Visual in Church Centre	St John's Church Centre Building	
Cost	£	£	£	£	£	£	£	£	£
Asset at cost b/fwd at 1 Jan 2025	3,869	37,988	32,005	6,307	18,312	60,149	17,766	1,998,669	2,175,066
Additions	-	-	-	-	-	3,840	-	-	3,840
Asset at cost c/fwd at 31 Dec 2025	<u>3,869</u>	<u>37,988</u>	<u>32,005</u>	<u>6,307</u>	<u>18,312</u>	<u>63,989</u>	<u>17,766</u>	<u>1,998,669</u>	<u>2,178,906</u>
Depreciation	£	£	£	£	£	£	£	£	£
Accumulated depreciation at 1 Jan 2025	3,869	31,560	32,005	210	18,312	38,750	17,766	-	142,473
Depreciation for the year	-	989	-	512	-	3,966	-	-	5,467
Accumulated depreciation at 31 Dec 2025	<u>3,869</u>	<u>32,549</u>	<u>32,005</u>	<u>722</u>	<u>18,312</u>	<u>42,716</u>	<u>17,766</u>	<u>-</u>	<u>147,939</u>
Net Book Value	£	£	£	£	£	£	£	£	£
Net Book Value at 31 Dec 2024	-	6,428	-	6,097	-	21,399	-	1,998,669	2,032,593
Net Book Value at 31 Dec 2025	<u>-</u>	<u>5,439</u>	<u>-</u>	<u>5,585</u>	<u>-</u>	<u>21,273</u>	<u>-</u>	<u>1,998,669</u>	<u>2,030,966</u>

7. Debtors and accrued income

	2025	2024
	£	£
Prepayments and other debtors	7,390	9,794
St Johns HW Ltd debtor	11,983	18,332
Income Tax recoverable	4,154	-
	<u>23,527</u>	<u>28,126</u>

8. Creditors falling due within one year

	2025	2024
	£	£
Accruals & other creditors	23,459	15,021
Provision for mission giving	1,211	12,473
Lease liability due within one year	2,365	2,523
Loan due within one year	33,000	33,000
	<u>60,035</u>	<u>63,017</u>

9. Creditors falling due after one year

	2025	2024
	£	£
Lease Liability due after one year	-	2,996
	<u>-</u>	<u>2,996</u>

Note re loan due within one year

The loan of £33,000 is owed to a member of the congregation. The interest rate is 0% per annum. £14,000 of the loan is due to be repaid in Sept 2026 and £19,000 in Sept 2027 but per the loan agreement is redeemable at any point with six months notice hence treated in the financial statements as if payable within 1 year.

Note re lease liability due within one year and after one year

The lease liability represents the remaining payments on a 0% interest finance lease for the Dishwasher.

Operating Lease

The charity leases office equipment under an operating lease. Lease payments of £96 were recognised as an expense during 2025. Future minimum lease payments under non-cancellable operating leases are £872 within one year and £3,295 after more than one year.

Commitment:

At 31 Dec 2025 there is a commitment to pay a further £7,310 plus VAT for Mechanical and Electrical Consultancy Services in relation to the project for replacing the heating system in the church building.

St John the Evangelist Parish Church, Hartley Wintney with Elvetham
Notes to the accounts for the year ended 31 December 2025 (continued)

10. Fund Movements

	Funds 31/12/2024	Income	Expenditure	Transfers (note 1)	Funds 31/12/2025
	£	£	£	£	£
Unrestricted Funds					
General Fund	238,355	376,139	(387,421)		227,074
General Capital Fund	1,998,669	-	-		1,998,669
Total for Unrestricted Funds	2,237,024	376,139	(387,421)	-	2,225,743
Restricted Funds					
Organ Fund	17,283	455	(15,044)		2,694
Other Restricted Funds					
Vicar's Discretionary fund	5,382	-	(1,288)		4,094
St John's Community Fund	6,055	560	(1,274)		5,341
Restricted Fund-other	1,303	1,307	(1,402)		1,208
Totals for Other Restricted Funds	12,740	-	(3,965)	-	10,642
Total Funds	2,267,047	378,461	(406,429)	-	2,239,078

***St John's Community Fund**

The St John's Community Fund was set up in Sept 2024 to receive and distribute donations for local people in need of financial support. The fund is discreetly and confidentially administered by the Vicar and 2 lay people. To be eligible for help from the Fund individuals must reside within the ecclesiastical parish of Hartley Wintney or be a member of the regular worshipping community at St John's HW. Requests for assistance or nominations of those in need may be made by contacting the Vicar or one of the lay administrators.

11. Analysis of Net Assets

	Unrestricted General Fund	Unrestricted General Capital Fund	Total Unrestricted Funds	Restricted Organ Fund	Restricted Funds - other	2025	2024
	£	£	£	£	£	£	£
Tangible Fixed Assets	32,297	1,998,669	2,030,966	-	-	2,030,966	2,032,593
Current assets including cash	254,811	-	254,811	2,694	10,642	268,147	300,466
Creditors falling due within one year	(60,035)	-	(60,035)	-	-	(60,035)	(63,017)
Creditors falling due after one year	-	-	-	-	-	-	(2,996)
	227,074	1,998,669	2,225,743	2,694	10,642	2,239,078	2,267,047

12. Subsidiary Undertaking

St John's HW Ltd, a company limited by guarantee and incorporated in England & Wales, registered number 11394695, is a wholly owned subsidiary of the PCC. The company operates all commercial trading operations carried on at the St John's Church Centre including the coffee shop and room hire.

