

**THE PAROCHIAL CHURCH COUNCIL OF  
ST BARTHOLOMEW - LONGBENTON**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 DECEMBER 2025**

**Charity number: 1215844**

**THE PAROCHIAL CHURCH COUNCIL OF ST BARTHOLOMEW - LONGBENTON**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025**

**STATEMENT OF FINANCIAL ACTIVITIES**

	Notes	Unrestricted funds	Restricted funds	Total funds 2025	Total funds 2024
		£	£	£	£
<b>INCOMING RESOURCES</b>					
Planned giving and donations	4	72,428	-	<b>72,428</b>	74,824
Gift Aid recovered		15,572	-	<b>15,572</b>	15,050
Legacies		5,000	-	<b>5,000</b>	1,000
Activities for generating funds	5	2,675	-	<b>2,675</b>	2,104
Receipts from church activities	6	13,381	-	<b>13,381</b>	13,466
Sundry income		272	-	<b>272</b>	-
		<hr/>	<hr/>	<hr/>	<hr/>
		109,328	-	<b>109,328</b>	106,444
<b>Income from Investments</b>					
Rent		10,300	-	<b>10,300</b>	10,907
Income from trust funds		52	-	<b>52</b>	50
Interest		-	-	-	109
		<hr/>	<hr/>	<hr/>	<hr/>
		10,352	-	<b>10,352</b>	11,066
<b>TOTAL INCOMING RESOURCES</b>					
		<hr/>	<hr/>	<hr/>	<hr/>
		119,680	-	<b>119,680</b>	117,510
<b>RESOURCES EXPENDED</b>					
Church running and activities	7	50,436	2,755	<b>53,191</b>	49,147
Diocesan Parish Share		49,410	-	<b>49,410</b>	45,750
Grants and donations		10	-	<b>10</b>	10
Church management and administration	8	7,778	68	<b>7,846</b>	10,231
		<hr/>	<hr/>	<hr/>	<hr/>
		107,634	2,823	<b>110,457</b>	105,138
<b>TOTAL RESOURCES EXPENDED</b>					
		<hr/>	<hr/>	<hr/>	<hr/>
		107,634	2,823	<b>110,457</b>	105,138
<b>NET INCOMING (OUTGOING) RESOURCES</b>					
		<hr/>	<hr/>	<hr/>	<hr/>
		12,046	(2,823)	<b>9,223</b>	12,372
<b>CASH FUNDS AS AT 1 JANUARY 2025</b>					
		<hr/>	<hr/>	<hr/>	<hr/>
		28,739	19,677	<b>48,416</b>	36,044
<b>CASH FUNDS AS AT 31 DECEMBER 2025</b>					
		<hr/>	<hr/>	<hr/>	<hr/>
		40,785	16,854	<b>57,639</b>	48,416

**THE PAROCHIAL CHURCH COUNCIL OF ST BARTHOLOMEW - LONGBENTON**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025**

**STATEMENT OF ASSETS AND LIABILITIES**

	Notes	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
<b>CASH FUNDS</b>					
Bank and cash balances		40,785	16,854	<b>57,639</b>	48,416
		<u>40,785</u>	<u>16,854</u>	<u><b>57,639</b></u>	<u>48,416</u>
<b>INVESTMENT ASSETS</b>					
COIF Charities Investment Fund		918	-	<b>918</b>	918
		<u>918</u>	<u>-</u>	<u><b>918</b></u>	<u>918</u>
<b>ASSETS FOR CHURCH USE</b>					
Freehold Property	2	-	250,000	<b>250,000</b>	30,000
Fixtures and Office Equipment		17,759	-	<b>17,759</b>	21,547
		<u>17,759</u>	<u>250,000</u>	<u><b>267,759</b></u>	<u>51,547</u>
<b>OTHER MONETARY ASSETS</b>					
Gift Aid recoverable		6,540	-	<b>6,540</b>	5,877
Fees due to PCC		681	-	<b>681</b>	698
Contactless donations		165	-	<b>165</b>	85
Accrued bank interest		237	-	<b>237</b>	-
		<u>7,623</u>	<u>-</u>	<u><b>7,623</b></u>	<u>6,660</u>
<b>LIABILITIES</b>					
Church running costs		4,573	-	<b>4,573</b>	2,444

The attached notes on pages 3 and 4 form part of these financial statements.

Approved by the Parochial Church Council on .....

Signed on their behalf by:

**Rev'd Benjamin Jarvis**

**THE PAROCHIAL CHURCH COUNCIL OF ST BARTHOLOMEW - LONGBENTON**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025**

1. The financial statements of the PCC have been prepared in accordance with the Church Accounting Regulations 2011 using the Receipts & Payments basis.
2. Fixed asset land & buildings comprises a freehold house at 5 Balroy Court. The property is currently occupied by a tenant on a short term commercial lease.  
The property is shown in the statement of assets and liabilities at an estimated current market value of £250,000 (2024: shown at historic cost £30,000).
3. The movements in restricted funds during the year were:

	<b>Bal B/fwd</b>	<b>Receipts</b>	<b>Payments</b>	<b>Bal C/fwd</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Restricted fund</b>				
Alternative Building Fund	1,245	-	(1,245)	-
Church Redevelopment Fund	17,814	-	(1,480)	<b>16,334</b>
Choir Fund	499	-	-	<b>499</b>
Children's Fund	119	-	-	<b>119</b>
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	19,677	-	(2,725)	<b>16,952</b>

**4. Further analysis of Receipts & Payments:  
Planned giving and donations**

	<b>Unrestricted funds</b>	<b>Restricted Funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Planned giving	56,717	-	<b>56,717</b>	54,461
Cash collections at services	7,820	-	<b>7,820</b>	7,263
Donations from Friends Scheme	4,132	-	<b>4,132</b>	2,000
Sundry donations	3,759	-	<b>3,759</b>	11,100
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	72,428	-	<b>72,428</b>	74,824

**5. Further analysis of Receipts & Payments:  
Activities for generating funds**

	<b>Unrestricted funds</b>	<b>Restricted Funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Social committee activities	2,675	-	<b>2,675</b>	2,104
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	2,675	-	<b>2,675</b>	2,104

**THE PAROCHIAL CHURCH COUNCIL OF ST BARTHOLOMEW - LONGBENTON**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025**

**(continued)**

**6. Further analysis of Receipts & Payments:**

**Receipts from church activities**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Bookstall & magazine sales	431	-	<b>431</b>	256
Votive stand offerings	350	-	<b>350</b>	462
Church hall lettings	6,878	-	<b>6,878</b>	6,867
Wedding and funeral fees	5,722	-	<b>5,722</b>	5,881
	<b>13,381</b>	<b>-</b>	<b>13,381</b>	<b>13,466</b>

**7. Further analysis of Receipts & Payments:**

**Church running and activities**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Clergy council tax and water	3,130	-	<b>3,130</b>	3,240
Parish office running costs	6,321	1,177	<b>7,498</b>	6,980
Church running expenses	20,705	-	<b>20,705</b>	20,548
Church maintenance	9,319	1,480	<b>10,799</b>	9,670
Equipment purchased	1,349	-	<b>1,349</b>	-
Church hall running costs	3,003	-	<b>3,003</b>	3,298
Organ fees	3,420	-	<b>3,420</b>	3,335
Service costs	3,189	-	<b>3,189</b>	2,076
Publications and Outreach	-	98	<b>98</b>	-
	<b>50,436</b>	<b>2,755</b>	<b>53,191</b>	<b>49,147</b>

**8. Further analysis of Receipts & Payments:**

**Church Management and Administration**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Let property management and maintenance	2,843	-	<b>2,843</b>	2,694
Printing and stationery	2,822	-	<b>2,822</b>	2,771
Telephone and internet	1,260	-	<b>1,260</b>	1,196
Bank charges	624	68	<b>692</b>	524
Sundry expenses	229	-	<b>229</b>	3,046
	<b>7,778</b>	<b>68</b>	<b>7,846</b>	<b>10,231</b>

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF  
ST BARTHOLOMEW, LONGBENTON, PAROCHIAL CHURCH COUNCIL**

I report on the accounts for the year ended 31 December 2025.

**Respective Responsibilities of the PCC and the Examiner**

The PCC 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;
- follow the procedures laid down in the General Directions given by the Charity Commissioners section 145(5)(b) of the 2011 Act; and
- 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 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 the management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent Examiners Statement**

In connection with my examination, no matters have come to my attention

1. which give me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with s.130 of the 2011 Act; or
- to prepare accounts which accord with the accounting records 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.

**N Lowe ACCA**

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