



**THE PAROCHIAL CHURCH COUNCIL OF
THE ECCLESIASTICAL PARISH OF
HARPENDEN ST JOHN
REPORT AND FINANCIAL STATEMENTS**

FOR THE YEAR ENDED

31 DECEMBER 2025

CONTENTS

	Page
Trustees' report	2
Independent examiner's report	8
Statement of financial activities	9
Balance sheet	10
Notes to the financial statements	11 – 19

The Parochial Church Council of the Ecclesiastical Parish of Harpenden St John is registered with the Charity Commissioners for England and Wales (Charity no. 1131603)

PAROCHIAL CHURCH COUNCIL OF HARPENDEN ST JOHN

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their report and the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

Aims and purposes

St John's Parochial Church Council ('the PCC') has the responsibility of promoting the whole mission of the Church within the ecclesiastical parish: pastoral, evangelistic, social and ecumenical. The PCC is also responsible for the maintenance of the Parish Hall.

The PCC is committed to enabling as many people as possible to worship at our church and become part of our church community at St John's. The Ministry Team, in conjunction with the PCC, maintains an overview of worship and makes suggestions on how our worship can involve the many groups that live within our parish. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

As trustees of a registered charity, the PCC must report each year on how we have carried out our charity's purposes for the public benefit, which we set out in this trustees' report. We consider that we have complied with our duty to have due regard to the Charity Commission's guidance on the meaning and scope of "public benefit", when exercising any powers or duties to which the guidance is relevant.

When planning our activities for the year, we have considered the Charity Commission's guidance and, in particular, the supplementary guidance on charities for the advancement of religion. We try to enable parishioners to live out their faith as part of our parish community through:

- worship and prayer; learning about the gospel; and developing their knowledge and trust in Jesus Christ, the crucified and glorified Lord
- provision and pastoral care for people living in the parish
- missionary and outreach work.

To facilitate this work, it is important that we maintain the fabric of the Church of St John the Baptist and the Parish Hall.

PAROCHIAL CHURCH COUNCIL OF HARPENDEN ST JOHN

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2025 (continued)

Achievements and performance

Worship and prayer

The PCC is keen to offer a wide range of services during the week and over the course of the year that our community may find both beneficial and spiritually fulfilling. In addition to our main 9.30 Parish Eucharist on a Sunday, which we continue to livestream for the benefit of those unable to attend in person, we offer Common Worship Morning Prayer Monday to Friday, and a weekly midweek communion. We began a pattern of services each month at 5pm on a Sunday to offer variety: Faith and Light (non-denominational worship for adults with special educational needs); Book of Common Prayer Evensong; Celtic Evening Prayer; a said Eucharist; a Taizé service.

This year we have been able to welcome more new families to our church, and this is an important part of our vision. We offer an All-Age Worship on the first Sunday of the month; Junior and Mini Church now take place on all other Sundays during termtime. This has been working well. We have a toddler service on Thursday mornings, which attracts 5-10 toddlers and parents each week.

Aside from our regular services, we also held several important annual services. In June we welcomed Revd Philip Green to preach at our Patronal Eucharist, celebrating the Birth of John the Baptist.

In October, we held our annual Harvest Festival, joined by local Brownies and Rainbows. We also held a stewardship campaign to help increase our regular giving at St John's.

In September 2025 our Curate, Revd Ritah Namakula, transferred to St Leonard's in Sandridge to complete her curacy. On Sunday 23 November we held a thanksgiving service for her ministry to the Parish, at which Ritah presided and preached.

The PCC seeks to ensure that all are welcomed at our regular services. At present we have 151 members on the Church Electoral Roll, 103 of whom are resident in the Parish and 48 of whom have stated their eligibility is due to six months or more habitual worship. Since the previously reported number of 142, 2 members have died, 1 resigned and 12 were added.

In addition to our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. Through baptism we thank God for the amazing gift of life, in marriage services public vows are exchanged with God's blessing, and through funeral services family and friends express their deep sorrow but also give thanks for the life which is now completed and commend the person into the gracious hands of God. During the year, there were 2 weddings, 18 baptisms, 14 funerals.

During 2025 we also admitted a total of 14 young people to their First Communion.

We have encouraged members of the congregation to deepen their relationship with God in a variety of ways. We ran a Lent course and have held short study courses on different books in the Bible, which has been well attended. In Advent we held an Advent Bible study after church, which improved engagement

PAROCHIAL CHURCH COUNCIL OF HARPENDEN ST JOHN

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2025 (continued)

Use of the church

During this year, the PCC has been considering how to make best use of our beautiful building. We continue to use both our high altar and nave altar for worship.

There are several challenges for us in the coming year in relation to the building. We are actively exploring options for the sanctuary area to allow flexibility and improve access; the sound system is in need of an upgrade; one of our two boilers has failed. We conducted a successful fundraising campaign during Lent 2026 to cover the costs of repairs to our porch, which has been damaged by water ingress, and this will ensure a more welcoming entrance to the church.

The PCC is keen for the church to be kept open for personal prayer and it is normally open from 10am to 5pm every day. We are also delighted to see it used for musical events. We were able to welcome back regular hirers of the church for concerts, including Roundwood Park School, Hardynges Choir, Sonorité, Continuum and the AT Society. Many events are already booked for 2026, highlighting the church's use as a good resource for the community.

Music

Under the leadership of Matt Harrison, our Director of Music, music at St John's continues to flourish. On Easter Sunday, several young people were admitted as choristers in the Junior Choir and began their journey in the Royal School of Music Voice for Life programme. We have also hosted regular recitals throughout the year.

The parish hall

The hall continued to be used during the year for both regular and one-off hirers. Fusion Pre-School had been the main tenants in the Hall on weekdays 8-2pm but moved on to new premises in September; Little Acorns, our baby and toddler group which meets on Tuesdays, continues to grow; and the other regular hirer is the Dance Studio. We also have two Rainbow and Brownie groups who meet in the hall on a Thursday and two new groups that joined us in September and meet on a Tuesday. There is also a new weekly art group.

During the year, a small group was set up to take forward the plans to redevelop our hall into a parish centre (Project Phoenix). We have worked with a local property consultant to draw up plans for options, using the £500,000 that has been pledged already as a basis for further fundraising.

Mission Action Plan

Our Mission Action Plan provides our priorities as a parish. We have 5 areas for development:

1. Building up the community life of St John's
2. Stewardship and giving
3. Children and young people
4. Welcome and invitation
5. Deepening discipleship

Further information on our Mission Action Plan SMART goals can be found at:

<https://resource.stalbansdiocese.org/maps/?id=4683#mapview>

PAROCHIAL CHURCH COUNCIL OF HARPENDEN ST JOHN

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2025 (continued)

Pastoral care

We have a team of pastoral visitors who are able to visit those in need, with some authorised to give Communion. St Luke's Cell is a prayer group, which prays for individuals in any kind of need.

Charitable giving

Helping those in need is a demonstration of our faith, and the PCC donates a part of its stewardship income each year to charities: one local, one national and one international. For 2025 the charities will be chosen in May 2026.

In addition, in the summer of 2025 our Vicar made a visit to the Anglican Cathedral in Lima to see how they were using the money raised during our 2024 Christmas Appeal. Our Christmas Appeal in 2025 raised £2,673 for the work of the Anglican Hospital in Gaza City.

Outreach

A large number of group activities take place at St John's, led by volunteers with both talent and commitment. These provide a range of services to benefit members of the congregation and the wider parish community. Details of these activities can be found on our website.

We run a very successful monthly Tea@3 event, which provides tea and companionship to a number of people, especially the elderly and lonely, in the parish. We also ran a weekly soup lunch during the winter months.

We publish a free quarterly parish magazine which is available online and distributed to every home and business within the parish. This publicises our church service times and forthcoming events; the aim is to attract and inform readers in Southdown who are not regular churchgoers about what is going on locally as well at church, while also appealing to our congregation. We also communicate news and events to 256 members of the congregation via a weekly e-newsletter.

Ecumenical relations

St John's is a member of Churches Together in Harpenden, and our ministers attend monthly church leaders' meetings when possible.

Financial review

Total income during 2025 was £249,621 (2024: £297,436), a decrease of £47,815 or 16.1% compared to the prior year. This decrease was mainly due to the end of 5-year pledges for Project Phoenix and reduced hall income. Excluding the Parish Centre, income decreased by £5,146 or 2.5% to £202,669 (2024: £207,814).

Total expenditure during 2025 reduced by £6,078 or 3% to £193,638 (2024: £199,716). The largest item of expenditure was the parish share of £90,352 (2024 £91,757).

Our planned missionary giving of 10% of our voluntary income to outside charities in 2025 increased by 8.2% to £14,432 (2024: £13,341).

The net of total income and total expenditure for 2025 was a surplus of £55,983 (2024: £97,720). The new Parish Centre had a surplus of £46,952 (2024: £87,501), with the general fund generating a surplus of £4,065 (2024: deficit of £9,592), the designated funds a surplus of £5,483 (2024: surplus of £19,811) and other restricted funds deficit £518 (2024 £0).

PAROCHIAL CHURCH COUNCIL OF HARPENDEN ST JOHN

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2025 (continued)

As a result of the net surplus, total net assets as at 31 December 2025 of £701,948 are £55,983 higher than total net assets as at 1 January 2025 of £645,965. Total net assets are represented by general, designated, and restricted funds.

General funds increased by £4,065 from £16,491 as at 1 January 2025 to £20,556 as at 31 December 2025. This represents just over 1 month of ongoing expenditure.

Designated funds increased by £5,483 from £176,019 as at 1 January 2025 to £181,502 as at 31 December 2025, with increases across most of the funds

Restricted funds increased by £46,434 from £453,455 as at 1 January 2025 to £499,890 as at 31 December 2025, due principally to donations received for the Parish Centre.

Outlook for the future

The financial position of the PCC as at 31 December 2025 shows the need for continued improvement towards increasing reserves.

The trustees consider that the PCC is a going concern as at the date of approving the 2025 accounts. This is based on considering the level of funds held, the breadth and financial position of its donor base, known or anticipated future changes to either income or expenditure, and planned future capital projects. The PCC has prepared a budget for 2026 which will anticipate further improvements in the underlying deficit. Separately, plans to raise funds for capital projects such as the church porch, re-ordering, a new boiler and an improved sound system have been started and funds have already been raised in 2026 for the Church Porch. In all of this, the PCC needs to ensure that the reserves are gradually rebuilt.

Reserves policy

The PCC seeks to operate on a balanced budget basis but periodically sets aside such amounts as it deems prudent to meet anticipated abnormal expenditure. Such amounts are held in designated funds and are represented by bank balances and accounts receivable within the general assets of the PCC. It is the policy of the PCC to hold in general reserves at least the equivalent amount of two months of general running costs, which is currently approximately £31,000. The PCC is aware that as at 31 December 2025 this had fallen to £20,556 and that work is needed to restore the deficit.

Structure, governance and management of the PCC

The PCC is a corporate body established by the Church of England. It operates under the Parochial Church Council Powers Measure and is a registered charity. The appointment of PCC members is governed by and set out in the Church Representation Rules. All members of the congregation are encouraged to register on the Electoral Roll and stand for election to the PCC. Certain members of the PCC are allocated specific responsibility for some of the matters which affect the parish, eg, Safeguarding. These individuals attend appropriate training courses provided by the Diocese where necessary and report back to the PCC as a body.

The PCC met five times in 2025 and attendance at meetings was 78% of the maximum possible number of 14.

Prior to each PCC meeting, a Standing Committee (comprising the incumbent, church warden, one co-opted member of PCC, Treasurer and Secretary) meets to draw up the agenda of items to be discussed and to discuss other business between PCC meetings.

PAROCHIAL CHURCH COUNCIL OF HARPENDEN ST JOHN

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2025 (continued)

At its meetings this year, the PCC has carried out the necessary formalities such as appointing its officers. There continues to be a focus on safeguarding, and all members of the PCC have undertaken the required level of training as provided by the Diocese. The Safeguarding and Health & Safety policies have been reviewed and updated where necessary.

This year, to help us achieve the aims in our Mission Action Plan, the PCC has set up a number of committees to focus on particular areas – so, for example, there is a Social Committee to help us build up the community life; a Fabric Committee and a Martha Committee to ensure our buildings are welcoming and inviting; a Children and Families Group to co-ordinate our work with young people; Finance and Stewardship Groups to support our giving. These groups are made up of members of the PCC, as well as members of the congregation with particular skills or interests. Three members of the PCC sit on the Deanery Synod, providing an important link between the parish and the wider structures of the Church of England.

Approximately a week before a meeting, all PCC members receive the agenda, reports from any groups that have met since the last meeting and any briefing documents for items under discussion. Within two weeks of a PCC meeting, minutes of that meeting are circulated to all members. These minutes go on public display on the noticeboard in the porch, once they have been formally approved at the following PCC meeting.

ADMINISTRATIVE INFORMATION

St John's Church is situated on St John's Road, Harpenden, Hertfordshire. It is part of the Diocese of St Albans within the Church of England.

The PCC can be contacted at: St John's Parish offices, St John's Road, Harpenden, Hertfordshire AL5 1DJ.

The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2006) and a charity registered with the Charity Commission, number 1131603.

PCC members who have served from 1 January 2025 until the date this report was approved are:

Vicar – Tim Vickers

Curate - Ritah Namakula (until September)

Secretary - Mary Jean Pritchard

Churchwarden – Iain Pritchard (from May)

Treasurer – Alison Bygrave (also Deanery Synod)

Readers

Lauryn Awbrey (also Deanery Synod)

David Nye (also Deanery Synod)

Anne Edwards

Council Members

Andrew Ballard (co-opted)

Sophie Crowley

Alastair Meldrum

Mary Hoare

Liz McDonald

Christine Kenyon

Stuart Burnett

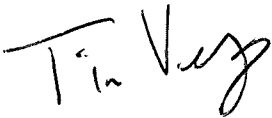
Jamie Newson-Love (resigned November)

Susannah Cantor (from May)

Andrew Harbord (from June)

Nick Lockett

The Trustees' Report was approved by the PCC on 3rd May 2026 and signed on their behalf by:



Rev Tim Vickers - Incumbent

PAROCHIAL CHURCH COUNCIL OF HARPENDEN ST JOHN

INDEPENDENT EXAMINER'S REPORT TO THE PCC OF ST JOHN HARPENDEN

I report to the trustees on my examination of the accounts of the PCC for the year ended 31 December 2025, which are set out on pages 9 to 19.

Responsibilities and basis of report

As the charity trustees of the PCC you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the PCC's accounts carried out under section 145 of the Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, I confirm that I am qualified to undertake the examination as I am a member of the Chartered Institute of Management Accountants, which is a body listed in section 145 of the Act

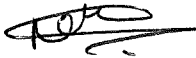
The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I understand that this has been adopted in order for the accounts to give a true and fair view in accordance with Generally Accepted Accounting Practice applicable to accounting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the PCC as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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 no concerns and 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.



Nichola Baker (ACMA)

Date: 1st May 2026

PAROCHIAL CHURCH COUNCIL OF HARPENDEN ST JOHN

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2025

		Unrestricted Funds		Restricted	TOTAL	2024
	Note	General	Designated	Funds	2025	(Note
		£	£	£	£	18)
						£
INCOME						
Income from generated funds:						
Voluntary income	2	147,778	2,726	32,960	183,464	233,512
Activities for generating funds	3	19,848	2,376	-	22,224	26,740
Investment income	4	3,834	2,894	18,734	25,462	24,358
		<u>171,461</u>	<u>7,996</u>	<u>51,694</u>	231,151	284,610
Income from church activities	5	17,864	606	-	18,471	12,825
Total income		<u>189,325</u>	<u>8,602</u>	<u>51,694</u>	249,621	<u>297,436</u>
EXPENDITURE						
Cost of church activities						
Missionary giving	6	14,432	-	3,398	17,829	16,596
Parish share	6	90,352	-	-	90,352	91,757
Fabric and running costs	6	34,977	80	-	35,057	36,364
Mission & education	6	5,940	675	-	6,615	6,179
Staff costs	6	30,210	-	-	30,210	30,049
Other costs	6	9,349	2,364	1,862	13,575	18,771
Total expenditure		<u>185,260</u>	<u>3,119</u>	<u>5,260</u>	193,638	<u>199,716</u>
Net income/(expenditure) for year		4,065	5,483	46,434	55,983	97,720
Transfers between funds		-	-	-	-	-
Net movement in funds		<u>4,065</u>	<u>5,483</u>	<u>46,434</u>	55,983	<u>97,720</u>
RECONCILIATION OF FUNDS						
Total funds at 1 Jan 2025		16,491	176,019	453,455	645,965	548,245
Total funds at 31 Dec 2025		<u>20,556</u>	<u>181,502</u>	<u>499,890</u>	701,948	<u>645,965</u>

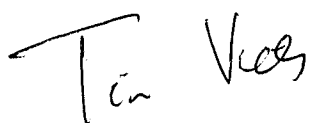
The notes on pages 11 to 19 form part of these financial statements.

PAROCHIAL CHURCH COUNCIL OF HARPENDEN ST JOHN

BALANCE SHEET AS AT 31 DECEMBER 2025

	Note	2025 £	2024 £
FIXED ASSETS			
Tangible assets	9	63,888	63,888
CURRENT ASSETS			
Debtors	10	18,886	11,260
Bank and cash balances		638,961	589,803
		657,847	601,063
CURRENT LIABILITIES			
Creditors payable within one year	11	(19,787)	(18,986)
NET CURRENT ASSETS			
		638,058	582,077
TOTAL NET ASSETS			
		701,948	645,965
THE FUNDS OF THE CHARITY			
Unrestricted income funds:			
General	12	20,556	16,491
Designated	13	181,502	176,019
Total		202,058	192,510
Restricted income funds:			
	15	499,890	453,455
		701,948	645,965

The financial statements were approved by the Parochial Church Council on 3rd May 2026 and signed on its behalf by:



Rev Tim Vickers - Incumbent

PAROCHIAL CHURCH COUNCIL OF HARPENDEN ST JOHN

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

1 ACCOUNTING POLICIES

Basis of preparation

The PCC is a public benefit entity within the meaning of FRS 102. The financial statements have been prepared in accordance with the Charities Act 2011, the Church Accounting Regulations 2006, and the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland, issued in October 2019.

The financial statements have been prepared under the historical cost convention and are presented in pounds sterling (£), rounded to the nearest pound.

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 main affiliation to another body or those that are informal gatherings of church members.

Going concern

The financial statements have been prepared on a going concern basis. The trustees consider that the PCC has adequate resources to continue in operational existence for at least 12 months from the date of approval of these financial statements and have identified no material uncertainties in respect of going concern.

At the date of approval, there are no contractual commitments in relation to the Parish Centre project, which remains dependent on future fundraising.

Funds

Unrestricted funds are available for use at the discretion of the PCC in furtherance of its general objectives.

Designated funds comprise unrestricted funds that have been set aside by the PCC for specific purposes.

Restricted funds are subject to specific conditions imposed by donors and may only be used for the purposes for which they were given.

PAROCHIAL CHURCH COUNCIL OF HARPENDEN ST JOHN

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

1 ACCOUNTING POLICIES (continued)

Income

Income and endowments are included in the Statement of Financial Activities (SOFA) when:

- the PCC becomes legally entitled to the use of the resources;
- and inflow of economic benefit is probable; and
- the monetary value can be measured with sufficient reliability.

Planned giving, collections and donations are therefore generally 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.

Rental income from the letting of the church, the church hall, and the property in Linwood Road is recognised when the rental is due.

Interest income is accrued.

All other income is recognised when it is receivable.

Expenditure

All other expenditure is generally recognised when it is incurred and is accounted for gross.

Liabilities are recognised as soon as there is a legal or constructive obligation and settlement is probable and quantifiable.

The diocesan parish share is accounted for when due.

Fixed assets

Consecrated and benefice property is not included in the accounts in accordance with s.10 (2) (a) of the Charities Act 2011. Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time). Such assets are not valued in the financial statements. All expenditure incurred during the year on consecrated or benefice buildings and moveable church furnishings, whether maintenance or improvement, is written off as expenditure in the statement of financial activities.

The Church Hall has been fully depreciated; however, as it is still in use and is providing economic benefit through rental income it has been retained on the balance sheet but with a valuation of £nil.

The Linwood Road property is held at cost. The land element of the property is not depreciated in accordance with the applicable financial reporting standards. Whilst buildings are ordinarily depreciated, no depreciation is provided on the building element of the property as the current estimated residual value of the property is not less than its carrying amount and the remaining useful life of the property currently exceeds 50 years, and therefore any depreciation charge would be immaterial.

PAROCHIAL CHURCH COUNCIL OF HARPENDEN ST JOHN

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

At each reporting date an assessment is carried out of whether there is any indication that an asset should be written down (i.e. whether the carrying amount on the balance sheet is more than its recoverable amount). If there is no indication that an asset should be written down, it is not necessary to estimate the recoverable amount.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

	Unrestricted Funds		Restricted Funds	TOTAL	TOTAL
	General	Designated	Funds	2025	2024
	£	£	£	£	£
2 VOLUNTARY INCOME					
Planned giving:					
Gift Aid donations	106,980	-	-	106,980	104,237
Tax recoverable	24,691	-	-	24,691	16,953
Non Gift Aid donations	2,952	-	-	2,952	4,086
Collections (open plate)	7,812	-	-	7,812	6,731
Tax recoverable collections / donations	1,882	554	715	3,151	1,407
Grants	-	-	-	-	-
Donations, appeals etc.	3,462	2,172	4,027	9,661	6,037
Legacies	-	-	10,000	10,000	15,000
Parish Centre fundraising	-	-	15,165	15,165	65,693
Tax recoverable on Parish Centre funds	-	-	3,054	3,054	13,368
	<u>147,778</u>	<u>2,726</u>	<u>32,960</u>	<u>183,464</u>	<u>233,512</u>
3 ACTIVITIES FOR GENERATING FUNDS					
Church Hall lettings (non-church activities)	19,756	-	-	19,756	25,382
Fundraising events	-	2,376	-	2,376	615
Other funds generated	92	-	-	92	590
Linwood Road property rental income	-	-	-	-	153
	<u>19,848</u>	<u>2,376</u>	<u>-</u>	<u>22,224</u>	<u>26,740</u>
4 INVESTMENT INCOME					
Bank interest	3,834	2,894	18,734	25,462	24,358
	<u>3,834</u>	<u>2,894</u>	<u>18,734</u>	<u>25,462</u>	<u>24,358</u>
5 INCOME FROM CHURCH ACTIVITIES					
Income from social events	3,322	606	-	3,928	3,073
Parish magazine advertising	4,875	-	-	4,875	4,303
Fees for weddings & funerals	9,668	-	-	9,668	5,449
	<u>17,864</u>	<u>606</u>	<u>-</u>	<u>18,471</u>	<u>12,825</u>

PAROCHIAL CHURCH COUNCIL OF HARPENDEN ST JOHN

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

	Unrestricted Funds		Restricted Funds	TOTAL 2025	TOTAL 2024
	General	Designated	Funds		
	£	£	£	£	£
6 COSTS OF CHURCH ACTIVITIES					
Missionary and charitable giving (also see note 8)					
Relief and development agencies	14,432	-	3,398	17,829	16,596
	<u>14,432</u>	<u>-</u>	<u>3,398</u>	<u>17,829</u>	<u>16,596</u>
Parish share	<u>90,352</u>	<u>-</u>	<u>-</u>	<u>90,352</u>	<u>91,757</u>
Fabric and running costs:					
Church running costs	8,398	-	-	8,398	9,571
Church maintenance	973	-	-	973	2,320
Organ/piano tuning & maint.	1,191	80	-	1,271	870
Grounds upkeep	166	-	-	166	2,360
Hall running costs	11,691	-	-	11,691	6,486
Hall maintenance	2,216	-	-	2,216	4,672
Vicarage running costs	277	-	-	277	109
Linwood Road property upkeep	1,618	-	-	1,618	819
Upkeep of services	1,264	-	-	1,264	1,346
Parish office admin costs	7,182	-	-	7,182	7,810
	<u>34,977</u>	<u>80</u>	<u>-</u>	<u>35,057</u>	<u>36,364</u>
Mission & education:					
Parish magazine	5,740	-	-	5,740	5,644
Education	200	675	-	875	535
	<u>5,940</u>	<u>675</u>	<u>-</u>	<u>6,615</u>	<u>6,179</u>
Staff costs:					
Working expenses of incumbent	2,505	-	-	2,505	4,227
Wages and salaries	27,705	-	-	27,705	25,822
	<u>30,210</u>	<u>-</u>	<u>-</u>	<u>30,210</u>	<u>30,049</u>
Other costs:					
Promotional and communications	114	-	-	114	544
Sundry expenses	2,133	2,042	1,862	6,037	6,447
Wedding & funeral fees to Diocese	2,634	-	-	2,634	2,107
Wedding & funeral fees – other	3,044	-	-	3,044	4,868
Costs of fundraising	-	322	-	322	2,120
Bank charges	364	-	-	364	528
Social events	1,060	-	-	1,060	734
Independent examiner's fee:					
Independent examination	-	-	-	-	1,050
Accountancy	-	-	-	-	372
	<u>9,349</u>	<u>2,364</u>	<u>1,862</u>	<u>13,575</u>	<u>18,771</u>

PAROCHIAL CHURCH COUNCIL OF HARPENDEN ST JOHN

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

7 STAFF COSTS	2025	2024
	£	£
Wages and salaries	27,135	23,667
Social security costs	-	1,637
Pension	570	518
	<u>27,705</u>	<u>25,822</u>

The average number of staff employed was 2 (2024: 2)

There are no employees who received employee benefits of more than £60,000 (2024: none)

8 MISSIONARY AND CHARITABLE GIVING	2025	2024
	£	£
The missionary and charitable giving is made up of the following donations		
Relief and development agencies		
Accrual for 2025 charitable giving	14,432	13,341
Harvest Appeal	470	450
Christmas Appeal – Anglican Hospital in Gaza	2,673	2,200
Other	254	605
	<u>17,829</u>	<u>16,596</u>

9 TANGIBLE FIXED ASSETS	Linwood Road property	Church Hall	TOTAL	
	£	£	2025	2024
Actual/ deemed cost:			£	£
Brought forward at 1 January	63,888	48,299	112,187	112,187
Carried forward 31 December	63,888	48,299	112,187	112,187
Depreciation:				
Brought forward at 1 January	-	(48,299)	(48,299)	(48,299)
Charge for year	-	-	-	-
Carried forward 31 December	-	(48,299)	(48,299)	(48,299)
Carrying value at 31 December	<u>63,888</u>	<u>-</u>	<u>63,888</u>	<u>63,888</u>

The Curate's House at 2 Linwood Road was independently valued on 2 March 2010 at £380,000

10 DEBTORS	2025	2024
	£	£
Gift Aid tax recoverable	11,547	5,301
Prepayments and accrued income	7,338	5,959
	<u>18,886</u>	<u>11,260</u>

PAROCHIAL CHURCH COUNCIL OF HARPENDEN ST JOHN

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

	2025	2024
	£	£
11 CREDITORS		
Outside giving	16,106	15,541
Accruals and deferred income	3,681	3,445
	<u>19,787</u>	<u>18,986</u>

	2025	2024
	£	£
12 GENERAL FUNDS		
Brought forward at 1 January	16,491	20,841
Transfer from Designated fund	-	8,242
Transfer to Restricted fund	-	(3,000)
Net income / (expenditure) for year	4,065	(9,592)
Carried forward at 31 December	<u>20,556</u>	<u>16,491</u>

13 DESIGNATED FUNDS

The PCC operates seven Designated Funds

The movements on the Designated Funds during 2025 were as follows:

	As at 1 Jan 2025	Income	Expenditure	Transfer	As at 31 Dec 2025
	£	£	£	£	£
Parish Centre	6,988	-	-	-	6,988
Organ	21,045	-	(80)	-	20,966
Legacies	66,966	2,894	-	-	69,861
Music at St John's	527	2,891	(2,042)	-	1,376
Children's work	420	691	(675)	-	436
Fabric reserve	16,185	2,126	(322)	-	17,989
Linwood Road property	63,888	-	-	-	63,888
	<u>176,019</u>	<u>8,602</u>	<u>(3,119)</u>	<u>-</u>	<u>181,502</u>

The movements on the Designated Funds during 2024 were as follows:

	As at 1 Jan 2024	Income	Expenditure	Transfer	As at 31 Dec 2024
	£	£	£	£	£
Parish Centre	6,988	-	-	-	6,988
Organ	21,045	-	-	-	21,045
Legacies	48,777	18,189	-	-	66,966
Music at St John's	-	615	(88)	-	577
Children's work	-	955	(535)	-	420
Fabric reserve	23,752	675	-	(8,242)	16,185
Linwood Road property	63,888	-	-	-	63,888
	<u>164,450</u>	<u>20,434</u>	<u>(623)</u>	<u>(8,242)</u>	<u>176,019</u>

PAROCHIAL CHURCH COUNCIL OF HARPENDEN ST JOHN

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

Fund descriptions:

- Parish Centre – for the build of a new parish hall/parish centre, replacing the current hall.
- Organ – for the replacement or repair of the organ that is in place in the church.
- Legacies – being receipts from legacies where no restrictions apply that the PCC designates for the purpose of paying for items of a capital nature.
- Music – to support music at St John’s including the Junior Choir
- Children’s work – to support children’s work through Junior Church, Little Acorns, Toddler Church & Messy Church
- Fabric – for repairs to the fabric of the church building.

14 ANALYSIS OF NET ASSETS

	Unrestricted funds	Designated funds	Restricted funds	TOTAL 2025
	£	£	£	£
Fixed assets	-	63,888	-	63,888
Current assets	40,341	117,615	499,890	657,845
Current liabilities	(19,787)	-	-	(19,787)
Total	<u>20,556</u>	<u>181,502</u>	<u>499,890</u>	<u>701,948</u>

	Unrestricted funds	Designated funds	Restricted funds	TOTAL 2024
	£	£	£	£
Fixed assets	-	63,888	-	63,888
Current assets	35,477	112,131	453,455	601,063
Current liabilities	(18,986)	-	-	(18,986)
Total	<u>16,491</u>	<u>176,019</u>	<u>453,455</u>	<u>645,965</u>

PAROCHIAL CHURCH COUNCIL OF HARPENDEN ST JOHN

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

15 RESTRICTED FUNDS

The movements on the Restricted Funds during 2025 were as follows:

	As at 1 Jan 2025	Income	Expenditure	Transfers	As at 31 Dec 2025
	£	£	£	£	£
Parish Centre	448,807	46,952	-	-	495,760
Choir Fund	3,671	-	(518)	-	3,153
Education Fund	977	-	-	-	977
Charity	-	4,313	(4,313)	-	-
Gift	-	429	(429)	-	-
	<u>453,455</u>	<u>51,694</u>	<u>(5,260)</u>	<u>-</u>	<u>499,890</u>

The movements on the Restricted Funds during 2024 were as follows:

	As at 1 Jan 2024	Income	Expenditure	Transfers	As at 31 Dec 2024
	£	£	£	£	£
Parish Centre	358,306	89,621	(2,120)	3,000	448,807
Choir Fund	3,671	-	-	-	3,671
Education Fund	977	-	-	-	977
	<u>362,954</u>	<u>89,621</u>	<u>(2,120)</u>	<u>3,000</u>	<u>453,455</u>

The PCC accounts include certain Restricted Funds, where the monies can only be used for the specific purpose for which they were entrusted to the PCC. These monies are not at the disposal of the PCC for any other purpose.

Fund descriptions:

- Parish Centre – for the build of a new parish hall/parish centre, replacing the current hall.
- Choir Fund – for expenses relating to the church choir
- Education – for expenses relating to education within the church
- Charity – special appeals / donations to charity (e.g. Bishop’s Harvest Appeal, Christmas Appeal)
- Gift – leaving / long service collections for specific individuals

16 PAYMENTS TO TRUSTEES

No PCC members received remuneration (2024: £nil). Members of the Ministry Team who were also members of the PCC were reimbursed working expenses, relating primarily to travel expenses, totalling £nil (2024 nil).

17 RELATED PARTY TRANSACTIONS

There were no related party transactions in the year (2024: £nil).

PAROCHIAL CHURCH COUNCIL OF HARPENDEN ST JOHN

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

**18 STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

		Unrestricted Funds		Restricted	TOTAL
	Note	General	Designated	Funds	2024
		£	£	£	£
INCOME					
Income from generated funds:					
Voluntary income	2	138,776	15,675	79,061	233,512
Activities for generating funds	3	26,125	615	-	26,740
Investment income	4	10,609	3,189	10,560	24,358
		<u>175,510</u>	<u>19,479</u>	<u>89,621</u>	284,610
Incoming resources from church activities	5	11,871	955	-	12,825
Total income		<u>187,381</u>	<u>20,434</u>	<u>89,621</u>	297,436
EXPENDITURE					
Cost of church activities					
Missionary giving	6	16,596	-	-	16,596
Parish share	6	91,757	-	-	91,757
Fabric and running costs	6	36,364	-	-	36,364
Mission & education	6	5,644	535	-	6,179
Staff costs	6	30,049	-	-	30,049
Other costs	6	16,563	88	2,120	18,771
Total expenditure		<u>196,973</u>	<u>623</u>	<u>2,120</u>	199,716
Net income/(expenditure) for year		(9,592)	19,811	87,501	97,720
Transfers between funds		5,242	(8,242)	3,000	-
Net movement in funds		(4,350)	11,569	90,501	97,720
RECONCILIATION OF FUNDS					
Total funds at 1 Jan 2024		20,841	164,450	362,954	548,245
Total funds at 31 Dec 2024		<u>16,491</u>	<u>176,019</u>	<u>453,455</u>	645,965