

**THE PARISH OF FARNBOROUGH
IN THE DIOCESE OF ROCHESTER KENT**

**ST GILES THE ABBOT
ST NICHOLAS**

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DECEMBER 2025**

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**PARISH OF FARNBOROUGH, KENT
ST. GILES THE ABBOT AND ST. NICHOLAS**

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31st DECEMBER 2025**

INCOMING RESOURCES	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Incoming resources from generated funds					
Voluntary income	128,999	500	29,401	158,900	163,084
Activities for generating funds	66,213	-	15	66,228	64,242
Investment income	19,028	8,859	-	27,887	38,506
Incoming resources from charitable activities	33,044	-	112,976	146,020	73,380
Other incoming resources	198	-	-	198	4,828
TOTAL INCOMING RESOURCES	247,482	9,359	142,392	399,233	344,040
RESOURCES USED					
Cost of generating voluntary income	9,109	-	146	9,255	15,853
Charitable activities	232,368	33,543	45,994	311,905	307,837
Governance costs	-	-	-	-	-
TOTAL RESOURCES USED	241,477	33,543	46,140	321,160	323,690
Net incoming/(outgoing) resources pre transfers	6,005	(24,184)	96,252	78,073	20,350
Transfers between funds	(6,830)	0	6,830	-	-
Net (decrease)/increase in funds	(825)	(24,184)	103,082	78,073	20,350
Total funds brought forward	1,778,703	756,452	311,571	2,846,726	2,826,376
Total funds carried forward	1,777,878	732,268	414,653	2,924,799	2,846,726

**PARISH OF FARNBOROUGH, KENT
ST. GILES THE ABBOT AND ST. NICHOLAS**

**CONSOLIDATED BALANCE SHEET
AS AT 31st DECEMBER 2025**

	2025	2024
	£	£
FIXED ASSETS		
Tangible assets	<u>2,155,494</u>	<u>2,155,494</u>
	<u>2,155,494</u>	<u>2,155,494</u>
 CURRENT ASSETS		
Debtors and prepayments	10,005	5,354
No notice accounts	428,429	413,510
Notice Account	94,054	88,721
Cash at bank and in hand	216,612	166,741
CCLA Funds	<u>29,785</u>	<u>23,642</u>
	778,885	697,968
 LIABILITIES		
Creditors: amounts falling due within one year	<u>-9,580</u>	<u>-6,735</u>
 NET CURRENT ASSETS	<u>769,305</u>	<u>691,233</u>
 TOTAL NET ASSETS LESS LIABILITIES	<u>2,924,799</u>	<u>2,846,727</u>
 REPRESENTED BY:		
UNRESTRICTED FUNDS	1,777,878	1,778,703
DESIGNATED FUNDS	732,268	756,452
RESTRICTED FUNDS	<u>414,653</u>	<u>311,571</u>
	<u>2,924,799</u>	<u>2,846,726</u>

The notes on pages 3 to 5 form part of these accounts. The financial statements have been prepared in accordance with Financial Reporting Standard for Smaller Entities.

Approved by the Parochial Church Council on

Rector

Churchwarden

Financial Accountant

Hon Treasurer

**THE PARISH OF FARNBOROUGH
ST. GILES THE ABBOT**

**NOTES TO THE CONSOLIDATED ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2025**

1 Form of Accounts and Accounting Policies

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006, with applicable accounting standards and the Charities Statement of Recommended Practice ("SORP") FRS 102.

The Parish does not make payments for the preparation of the annual accounts and PCC trustees are not remunerated. A nominal payment of £600 was made to the independent financial examiner.

2 Diocesan Contribution

The Diocesan Contribution is an annual contribution from each parish towards Diocesan expenditure based upon what the parish can afford and includes a contribution towards clergy costs (including stipends) which are financed by the Diocese directly.

3 Policy on Reserves

The Church Accounting (Amendment) Regulations 2001 require PCCs to set out their policy on Reserves. Designated and restricted reserves are established for particular, specified purposes. General reserves are held to provide for ongoing cash demands and to provide for unforeseen emergencies.

4 Parish Property Assets

- i) Consecrated properties are excluded from the accounts under Sect. 96 (2)(a) of the Charities Act, 1993. This includes the Church and churchyard.
- ii) Movable Church furnishings are held on special trust by the Wardens on behalf of the PCC and are excluded from the accounts. Such items are recorded in the parish inventory which may be inspected by appointment.
- iii) The Rectory building is the responsibility of the Diocese and therefore excluded.

**THE PARISH OF FARNBOROUGH
ST. GILES THE ABBOT**

**NOTES TO THE CONSOLIDATED ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2025**

4 Parish Property Assets (cont)

- i) The St. Giles Centre is not consecrated property. It falls within the PCC's trusteeship and is required by the Charities Act to be included in the accounts. It is recorded at its revalued amount at 31st December 2012.

Depreciation of the Centre building has not been provided in these accounts as any charge is not considered to be material on the basis that this asset has a very long useful economic life or a residual value based on its current value which is not materially different from its carrying value.

Any centre contents are not considered to be of material value.

- ii) The Church Hall (St Nicholas) is included at its last insured valuation. The Church House is included at a valuation based upon an estimate of the cost to rebuild it in the event of its total loss.

Depreciation has not been provided for either property based upon similar considerations to those outlined in iv) above.

- iii) An interest in a freehold property ("12 Wentworth Close") is held on trust by the Diocese of Rochester for the beneficial ownership of St Giles and is included in these accounts at its initial probate valuation as a Freehold Property. This valuation is informally reviewed annually to assess whether it remains reasonable.

Depreciation is not provided based upon similar considerations to those outlined in iv) above.

5 Inter Church Transfers

Inter-Church financial transfers are dealt with by offset during the year within the two accounts in order to avoid duplication of income and expenditure at consolidation.

6 Friends of St Giles

The Friends of St Giles is a registered charity and accounts separately to the Charity Commissioners.

**THE PARISH OF FARNBOROUGH
ST. GILES THE ABBOT**

**NOTES TO THE CONSOLIDATED ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2025**

Flower Fund

The Flower Fund Treasurer operates a separate bank account and draws down the flower fees from St. Giles from time to time as required. The Fund accounts are integrated within these financial statements.

8 Risk Policy

The Church Accounting Regulations 2006 require the PCC to set out its policy on Risk Management. The PCC has already undertaken Child Protection, Health and Safety and Fire Risk Assessments. So far as concerns financial risk, controls regulate the banking arrangements including online banking and the issue of cheques (two signatures). Cashflow is managed monthly and budgetary controls are in place.

For the broader liabilities the PCC has comprehensive insurance with the specialist insurance company, Ecclesiastical Insurance Group.

Property assets were subject to a full survey and valuation by the Ecclesiastical Insurance Company during 2012.

9 Stakeholder Pensions

The PCC has registered with the Legal and General Assurance Society as its stakeholder Pension provider. To date no eligible member of staff has expressed an interest in joining the Scheme.

10 Garden of Remembrance (Wall Fund and Plaques)

The PCC is responsible for administration of the wall memorials scheme which commenced in 2006. Funds received from the sale of each memorial provide for the cost of an installed, engraved plaque, a contribution towards the cost of building new walls and a contribution towards the general upkeep of the churchyard.

11 Independent Examination of the Accounts

Affinia, provided an independent examination of the financial statements.

**PARISH OF FARNBOROUGH, KENT
ST. GILES THE ABBOT**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31st DECEMBER 2025**

INCOMING RESOURCES		Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Incoming resources from generated funds						
Voluntary income	2(a)	79,774	500	29,188	109,462	114,855
Activities for generating funds	2(b)	12,707	-	15	12,722	11,397
Investment income	2(c)	16,638	8,859	-	25,497	35,356
Incoming resources from charitable a	2(d)	32,250	-	112,976	145,226	73,254
Other incoming resources	2(e)	-	-	-	-	-
TOTAL INCOMING RESOURCES		141,369	9,359	142,179	292,907	234,862
RESOURCES USED						
Cost of generating voluntary income	3(a)	7,567	-	146	7,713	6,811
Charitable activities	3(b)	138,320	33,543	45,781	217,644	200,812
TOTAL RESOURCES USED		145,887	33,543	45,927	225,357	207,623
Net incoming/(outgoing) resources before trans	-	4,518	24,184	96,252	67,550	27,239
Transfers between funds	-	6,830	-	6,830	-	-
Net increase/(decrease) in funds	-	11,348	24,184	103,082	67,550	27,239
Total funds brought forward		288,724	756,452	311,571	1,356,747	1,329,508
Total funds carried forward		277,376	732,268	414,653	1,424,297	1,356,747

**PARISH OF FARNBOROUGH, KENT
ST. GILES THE ABBOT**

**BALANCE SHEET
AS AT 31st DECEMBER 2025**

	Note:	2025 £	2024 £
FIXED ASSETS			
Church Centre Building	8	211,000	211,000
Freehold Property	8	<u>540,000</u>	<u>540,000</u>
		<u>751,000</u>	<u>751,000</u>
CURRENT ASSETS			
Debtors and prepayments	10	5,745	3,508
No notice deposits	9	383,602	372,754
Notice accounts	9	92,684	88,721
Cash at bank and in hand	9	<u>197,946</u>	<u>146,500</u>
		679,977	611,483
LIABILITIES			
Creditors: falling due within one year	10	<u>(6,680)</u>	<u>(5,735)</u>
NET CURRENT ASSETS		<u>673,297</u>	<u>605,748</u>
TOTAL NET ASSETS LESS LIABILITIES		<u>1,424,297</u>	<u>1,356,748</u>
REPRESENTED BY:			
UNRESTRICTED FUNDS		277,376	288,724
DESIGNATED FUNDS	11	732,268	756,452
RESTRICTED FUNDS	11	<u>414,653</u>	<u>311,571</u>
		<u>1,424,297</u>	<u>1,356,748</u>

The notes on pages 8 to 11 form part of these accounts. The financial statements have been prepared in accordance with Financial Reporting Standard for Smaller Entities.

Approved by the Parochial Church Council on

Rector

Churchwarden

Financial Accountant

Hon Treasurer

**THE PARISH OF FARNBOROUGH ST GILES THE ABBOT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2025**

1 Diocesan Contribution

The Diocesan Contribution amounted to £70,600 (2024: £70,600)).

2. Legacies & Donations

One legacy of £500 was received during the year (2024: NIL)).

3. Donations and appeals amounted to £11,677 (2024: £11,455)).

4. Gift Aid Donations

Gift aid donations amounted to £45,772 (2024: 47,422) and income tax recoveries amounted to £14,720 (2024: £13,302).

5 Investment Income

Included within Investment Income of £25,497 (2024: £35,356) is rental income from the letting of Wentworth Close of £10,845 (2024: £21,418).

6 Costs and expenses

Total costs and expenses for the year amounted to £225,357 (2024: £207,623).

7 Staff costs

The following salary and wages were expenses during the year:

	2025	2024
	£'s	£'s
Parish secretary	20,622	19,700
Church and centre cleaners	<u>4,292</u>	<u>3,746</u>
	<u>£24,914</u>	<u>£23,446</u>

No employer's national insurance was paid as this was less than the annual Government allowance of £10,000 p.a.

In addition, a self employed organist and choir master are paid retainer fees, and wedding and funeral fees for services.

**THE PARISH OF FARNBOROUGH ST GILES THE ABBOT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2025**

8 Tangible Fixed Assets

i) The Church Centre is shown at its formal insured valuation of £211,000.

The Church Centre contents are considered to be of no material value.

ii) The freehold interest in the residential property (“12 Wentworth Close”) is recorded as a Freehold Property at its probate valuation of £540,000. This valuation has been reconsidered for the year end and is believed to remain an appropriate carrying value.

The property has been let and rental income included within Investment income.

9 Cash at Bank and Notice Accounts

Current accounts held with Santander and Barclays amount to £197,946 (2024: £146,500).

No notice accounts comprise the following:

	2025	2024
	£'s	£'s
Barclays	-	-
Diocese of Rochester	261,641	253,094
Barclays Reward	51,950	51,276
Nationwide	69,609	68,141
Flower Fund	402	243
Total:	£383,602	£372,754

A balance of £92,684 (2024: £88,721) is held with Cambridge & Counties Bank at 95 days notice.

10 Balance Sheet Debtors and Creditors

	2025	2024
	£'s	£'s
Debtors and prepayments	<u>5,745</u>	<u>3,508</u>
Creditors and accruals	<u>6,680</u>	<u>5,735</u>

THE PARISH OF FARNBOROUGH ST GILES THE ABBOT
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 31ST DECEMBER 2025

11 Analysis of Funds

The following Designated Funds were held at 31st December 2025:

Designated funds:	2025	2024
	£'s	£'s
DHL legacy	4,000	4,000
Church building	31,447	31,447
DG Legacy	5,240	17,578
DL Legacy	95,367	106,107
DL Legacy ("Wentworth Close")	540,000	540,000
Churchyard	14,076	15,671
RH Legacy	1,500	1,500
Mason re plaques	11,957	11,956
Altar Front	2,679	2,679
CM Legacy	1,000	1,000
RAB Legacy	5,000	5,000
RO Legacy	10,000	10,000
WO Legacy	5,000	5,000
GB Legacy	2,500	2,500
Organ Scholarship	600	0
Memorial Renovation	1,360	1360
Altar Linen	455	564
Organ fund	0	0
Other	89	89
Total designated funds:	£732,268	£756,452

**THE PARISH OF FARNBOROUGH ST GILES THE ABBOT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2025**

Analysis of Funds (con't)

The following Restricted Funds were held at 31st December 2025:

Restricted funds:	2025	2024
	£'s	£'s
Church Upkeep	87,908	87,908
Blank Plaques & Stonemason	33,153	33,004
Benefact Trust – Centre Ren.	11,000	0
Churchyard	105,357	99,219
TOL legacy	0	112
BM legacy	6,000	6,000
Bell fund	1,398	2,143
Gallery Carpet	2,086	2,086
Gaines Future Burial	463	0
Wall Fund	35,184	32,663
Choir Robes	1024	1,023
Music	3,077	1,540
MON Legacy	739	671
Hayley Price Memorial	854	854
Centre renovation	79,232	22,656
Centre notice boards	500	500
Junior Choir	168	284
Flower fund	6,082	4,274
Magazine fund	13,511	14,336
Memorial Renovation	250	0
Montgomery Fund	671	671
National Lottery – Centre Ren.	19,500	0
Ousley trust for Choir	4,000	0
Organ Fund	1,252	0
Post	878	8
Prayer Books	319	319
Sunday School	224	223
Verger	2,662	1,544
Other Funds	198	198
Total restricted funds:	£416,950	£311,571

ST GILES THE ABBOT – 2025 ACCOUNTS

INCOMING RESOURCES	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
2(a) Voluntary income					
Gift aid	45,767.40		5.00	45,772	47,422
Churchyard donations (from Wall fund)	346.26		4,645.68	4,992	10,039
Tax recoverable (Gift Aid)	14,720.44			14,720	13,302
Postage			223.00	223	951
Loose plate collections	9,081.26			9,081	9,284
Collections - weddings, funerals, baptisms etc	964.84			965	528
Secular charities			459.20	459	929
Donations & appeals	6,966.53		4,709.83	11,677	11,455
Legacies - Stringer		500.00		500	-
Other planned giving - non gift aid	1,239.16			1,239	1,635
Relief Development Agencies			164.00	164	325
Future Burial payment			463.00	463	-
Overseas Churches			20.00	20	446
Churchyard donations	4.85		13,189.46	13,194	12,779
Giving (Church boxes)	634.21			634	547
Maintenance of graves				-	750
Flower Fund			5,058.92	5,059	4,117
Memorial Renovation			250.00	250	146
Other	50			50	200
	79,774	500	29,188	109,462	114,855
2(b) Activities for generating funds					
Summer Fair	8,728	-	-	8,728	8,067
Other Parish events	3,979	-	15	3,994	3,330
	12,707	-	15	12,722	11,397
2(c) Investment income					
Rental income from Freehold Property	1,986	8,859	-	10,845	21,418
Dividends & interest	14,652		-	14,652	13,938
	16,638	8,859	-	25,497	35,356
2(d) Incoming resources from charitable activities					
Fees - funerals	20,611			20,611	19,268
Magazine income & sales	1,830		4,065	5,895	7,537
Centre Hire	560			560	
Fees - weddings	446			446	144
Fees - wall fund			2,415	2,415	4,620
Fees - memorials			5,371	5,371	9,540
Fees - blank plaques	-	152	182	30	435
Fees - book of Remembrance	484			484	423
Fees for verger			2,065	2,065	1,860
Fees for plot	7,340			7,340	3,090
Centre Renovation	444		94,878	95,322	25,867
Other	687		4,000	4,687	470
	32,250	-	112,976	145,226	73,254
2(e) Other incoming resources					
Energy support	-	-	-	-	-
TOTAL INCOMING RESOURCES	141,369	9,359	142,179	292,907	234,862

ST GILES THE ABBOT – 2025 ACCOUNTS

RESOURCES USED	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
3(a) Costs of generating funds					
Costs of applying for grants	-	-	-	-	-
Costs of events, fetes etc	7,567	-	146	7,713	6,811
	7,567	-	146	7,713	6,811
Charitable activities					
Diocesan contribution	70,600			70,600	70,600
Parish secretary	20,622			20,622	19,700
Parish office - stationery, post, telephone	1,467		1,853	3,320	4,220
Parish office - computer				-	667
Parish office - photocopier	1,739			1,739	1,465
Rector's personal expenses	2,220			2,220	2,220
Rector's church expenses	849			849	1,324
Council tax - rectory	3,389			3,389	3,232
Internal decoration - rectory	568			568	401
Water rates - rectory	350			350	864
Rector's telephone	523			523	490
Churchyard - contracted services			11,696	11,696	11,713
Rectory alarm	117			117	117
War Memorial Wall redecoration				-	-
Removal of notice boardss				-	-
Organists	4,466			4,466	5,828
Choir master		5,280		5,280	5,340
Organ scholarship		2,025		2,025	600
Parish magazine expenses			6,721	6,721	6,305
St Giles centre costs	5,640			5,640	5,692
St Giles Centre - Renovation			7,823	7,823	4,784
Expenses Wentworth Close	1,986	19,599		21,585	7,181
Giving - Secular charities			459	459	929
Giving - Home missions/other charities	40			40	10
Churchyard - stonemasons costs			7,598	7,598	11,375
Junior Choir fund	33	890	1,911	2,834	3,180
Church maintenance	2,837			2,837	309
Administration	2,279			2,279	2,224
Giving - Relief Development Agencies			164	164	325
Giving - Missionary societies			20	20	446
Altar & services	599	110	193	902	609
Gifts	1,069			1,069	1,255
Other education - youth work				-	68
Verger			754	754	316
Church running costs (electric/gas/water)	2,205			2,205	2,409
Visiting clergy	2,125			2,125	1,823
Church cleaning (wages & expenses)	3,452			3,452	3,020
Church insurance	1,725	273		1,998	1,397
Churchyard - running costs		1,596		1,596	2,083
Organ/piano tuning			1,248	1,248	1,189
Sunday school & Lollipop	323			323	450
Cushions				-	-
Music & Music equipment	2,907	3,145		6,052	1,834
Church alarm & telephone	971			971	955
Card reader	2,783			2,783	107
Flower Fund			3,251	3,251	2,595
				-	-
Choir eqpt & scholarships		625		625	3,500
Bell Fund			2,090	2,090	336
Carpark resurfacing				-	5,000
Other Costs	436			436	324
	138,320	33,543	45,781	217,644	200,812
TOTAL RESOURCES USED	145,887	33,543	45,927	225,357	207,623

**PARISH OF FARNBOROUGH, KENT
ST. NICHOLAS**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31st DECEMBER 2025**

INCOME:	Unrestricted Funds £	Restricted Funds £	Fixed Assets £	Total 2025 £	Total 2024 £
Income from Donors	49,225	-		49,225	47,967
Other Voluntary Income	-	213		213	262
Activities for generating funds	53,506	-		53,506	52,845
Incoming resources from Charitable activities	794	-		794	126
Other Ordinary Income	198	-		198	4,828
Income from Investment	2,390	-		2,390	3,150
TOTAL INCOME	106,113	213	-	106,326	109,178
EXPENDITURE:					
Grants	4,407	213		4,620	15
Church Expenditure	86,800	-		86,800	90,188
Costs of generating funds	1,542	-		1,542	9,042
Management and Administration	2,841	-		2,841	16,822
TOTAL EXPENDITURE	95,590	213	-	95,803	116,067
Net incoming/(outgoing) resources	10,523	0	0	10,523	(6,889)
Gains on fixed assets					-
Net Movement in Funds	10,523	0	0	10,523	(6,889)
Balances b/fwd at 1st Jan 2025	85,485	-	1,404,494	1,489,979	1,496,868
Balances c/fwd at 31st December 2025	96,008	-	1,404,494	1,500,502	1,489,979
Check:	0		0	0	
Check:	0	0	0	0	0

**PARISH OF FARNBOROUGH, KENT
ST. NICHOLAS**

**BALANCE SHEET
AS AT 31st DECEMBER 2025**

	2025	2024
	£	£
FIXED ASSETS		
Tangible Fixed Assets Church Hall	1,166,494	1,166,494
Church House	238,000	238,000
	<u>1,404,494</u>	<u>1,404,494</u>
 CURRENT ASSETS		
Debtors and Prepayments	4,260	1,846
Short Term Deposits	44,827	39,431
Deposit with Diocese	1,370	1,325
CCLA	29,785	23,642
Cash at Bank and in Hand	18,666	20,241
	<u>98,908</u>	<u>86,485</u>
 LIABILITIES		
Amounts falling due within one year		
Mission Charity Giving and Welcare	(2,900)	
Community Larder Designated Fund		(1,000)
	<u>96,008</u>	<u>85,485</u>
 NET CURRENT ASSETS		
	<u>1,500,502</u>	<u>1,489,979</u>
 NET ASSETS		
 REPRESENTED BY:		
PROPERTY RESERVES	1,404,494	1,404,494
UNRESTRICTED FUNDS	96,008	85,485
DESIGNATED FUNDS	-	-
RESTRICTED FUNDS	-	-
	<u>1,500,502</u>	<u>1,489,979</u>

**PARISH OF FARNBOROUGH KENT ST NICHOLAS
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST
DECEMBER 2025**

1a Funds

The income in the Restricted Funds of £213 is the £213 collected at the Christingle Service for the Children's Society.

1b TAX EFFICIENT GIVING

The total gift aid tax due for the year amounts to £8856 - £7506 Gift Aid and £1350 under the Gift Aid Small Donations Scheme introduced from 6 April 2013. £8172 has already been received. The balance of £684 for December is a debtor in the accounts at 31 December and was received in January and early February 2026.

1c FIXED ASSETS

The valuations of the Church Hall and Church House shown in the Balance Sheet are the latest valuations that are available. The valuation of £1,166,494 for the Church Hall is the sum insured as at renewal in December 2015. Since then the policy has been on a different basis with losses covered up to a specified sum. The valuation of £238000 for Church House is the figure included in the quinquennial report, dated March 2017, as being the sum necessary to reinstate the house in the event of total loss. These figures will not be changed in future as it is understood that any new figures would have to be supported by a professional valuation and it is not considered to be of any benefit to incur this additional expenditure on a regular basis.

1d DEBTORS (UNRESTRICTED FUNDS)

2025	2024
£	£
4260	1846

The debtors at 31 December 2025 of £4260 is the Gift Aid Tax due in respect of December 2025 and £3576 due from Praetorium, the Hall Lettings Company, in respect of December 2025 hall lettings. These sums have been received in full, £3871 in January and £389 on 3 February 2026.

1e LIABILITIES

2025	2024
£	£
2900	Nil

The liabilities are the Mission Charity Giving and Welcare donations agreed by the St Nicholas PCC on 27 January 2026.

1f STAFF COSTS

Following the redundancy of the posts of Church Administrator and the Children and Family Worker in 2024 there have been no staff directly employed at St Nicholas. Cleaning services have been provided since June 2024 by a self employed contractor.

PARISH OF FARNBOROUGH KENT ST NICHOLAS
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

2 INCOME RESOURCES

	Unrestricted General £	Restricted Funds £	TOTAL 2025 £	TOTAL 2024 £
2a Incoming resources from donors				
Planned Giving:-				
Gift Aid	25,831		25,831	26,745
Income tax recoverable on Gift Aid	7,506		7,506	8,635
Other planned giving	2,142		2,142	2,100
Donations, collections and offerings	7,761		7,761	7,855
Gift Aid Small Donations	1,350		1,350	1,919
Legacies	0		0	0
Diocesan Grant - new water heaters in toilets	830		830	0
Diocesan Grant - new LED lighting	3,270		3,270	0
Easter Activity & Light & Bright Party (Messy Church 2024)	402		402	587
Ignite	133		133	126
	<u>49,225</u>	<u>0</u>	<u>49,225</u>	<u>47,967</u>
2b Other voluntary incoming resources				
Childrens Society		213	213	262
		<u>213</u>	<u>213</u>	<u>262</u>
2c Activities for generating funds				
Hall Lettings	46,258		46,258	42,409
Parent and Toddler Group	0		0	2,789
Holiday Club	0		0	692
Spring Fair	0		0	2,348
Autumn Toy & Cake Sale, Sale of Jams & Sponsored Walk	1,174		1,174	0
Christmas Raffle	1,116		1,116	1,007
Tea, Cake & Chat Afternoon Donations	2,650		2,650	1,621
Christmas Lunch & Passover Meal	885		885	910
Community Larder Incl Quiz Night	1,423		1,423	1,069
	<u>53,506</u>		<u>53,506</u>	<u>52,845</u>
2d Income from investment				
Diocesan deposit interest & CCLA	1,241		1,241	1,443
CCLA	1,143		1,143	1,633
Bank interest	6		6	74
	<u>2,390</u>		<u>2,390</u>	<u>3,150</u>
2e Incoming resources from charitable activities				
Fees - Funerals	794		794	126
	<u>794</u>		<u>794</u>	<u>126</u>
2f Other ordinary incoming resources				
Sundry Refreshments	0		0	44
Easy Fundraising Commission	148		148	194
Insurance Claims	0		0	4,436
Associate Rector's Discretionary Fund	50		50	0
Miscellaneous Income	0		0	154
	<u>198</u>	<u>0</u>	<u>198</u>	<u>4,828</u>
TOTAL INCOMING RESOURCES	<u>106,113</u>	<u>213</u>	<u>106,326</u>	<u>109,178</u>

PARISH OF FARNBOROUGH KENT ST NICHOLAS
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025 CONTINUED

3 RESOURCES EXPENDED

	Unrestricted		TOTAL	
	General	Funds	2025	2024
	£	£	£	£
3a Grants				
Missionary and charitable giving:-				
Church overseas:-				
Church missionary societies	1,125		1,125	
Home missions and othe church societies	2,750		2,750	-300
Secular charities	532	213	745	315
	<u>4,407</u>	<u>213</u>	<u>4,620</u>	<u>15</u>
3b Directly relating to the work of the Church				
Ministry - Pledged Offer	48,552		48,552	44,928
Ministry - Working expenses	1,257		1,257	978
Ministry - Housing costs	7,480		7,480	14,488
Children & family worker	0			2,263
Church upkeep of services	1,077		1,077	1,136
Training and education costs	807		807	822
Church/Hall running expenses	16,023		16,023	15,537
Church/Hall maintenance and repairs	3,999		3,999	2,199
Church/Hall major improvements	7,605		7,605	7,837
	<u>86,800</u>	<u>0</u>	<u>86,800</u>	<u>90,188</u>
3c Costs of generating funds				
Hall lettings	135		135	0
Parent and Toddler Group expenses	0		0	6,661
Holiday Club	0		0	659
Spring Fair/Christmas Raffle expenses	68		68	180
Community lunches/Passover Meal	478		478	366
Tea, Cake & Chat Afternoon	0		0	142
Community larder	861		861	1,034
	<u>1,542</u>		<u>1,542</u>	<u>9,042</u>
3d Church management and administration				
Printing, postage and stationery	1,367		1,367	1,584
Publicity	830		830	699
Church Administrator - salary & redundancy	0		0	13,550
Sundry expenditure	644		644	989
	<u>2,841</u>	<u>0</u>	<u>2,841</u>	<u>16,822</u>
TOTAL RESOURCES EXPENDED	<u>95,590</u>	<u>213</u>	<u>95,803</u>	<u>116,067</u>

There were no other disclosable transactions in respect of PCC members, persons closely connected with them or other related parties.