



Section A

Independent Examiner's Report

Report to the trustees/
members of

On accounts for the year
ended Charity no

Set out on

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2025.

Responsibilities and
basis of report As the charity trustees of the Trust, 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

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

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

Name:

Relevant professional
qualification(s) or body
(if any):

Address:

Hughenden Church Accounts

Year Ended 31st December 2025

PART A : STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted Funds	Restricted Funds	TOTAL FUNDS	
		£	£	2025	2024
				£	£
Incoming Resources					
Voluntary income	2(a)	154,490	-	154,490	132,019
Activities for Generating Funds	2(b)	5,461	-	5,461	240
Income from investments	2(c)	6,680	-	6,680	10,310
Church Activities	2(d)	18,768		18,768	24,707
Other Incoming Resources	2(e)	-		-	-
TOTAL INCOMING RESOURCES		£185,398	£-	£185,398	£167,275
Resources Used					
Cost of Generating Funds	3(a)	-		-	-
Church Activities	3(b)	153,410		153,410	126,087
Church Expenses	3(c)	40,717	1,265	41,982	39,425
Major Capital Expenditure	3(d)	14,950	-	14,950	4,554
TOTAL RESOURCES USED		£209,076	£1,265	£210,341	£170,065
NET INCOMING RESOURCES		(23,677)	(1,265)	(24,943)	(2,790)
Transfer from Restricted to General:-		-	-	-	-
Balance Brought Forward at 1st January 2025		221,654	24,667	246,321	249,112
Balance Carried Forward at 31st December 2025		£197,977	£23,402	£221,379	£246,321

PART B : BALANCE SHEET AT 31st DECEMBER 2025

	Note Ref	2025	2024
Fixed Assets		£	£
None declared - see "Fixed Assets" notes at Part C.	1	-	-
Current Assets			
Stock : Oil, stationery and bookstall	4	-	
Debtors and Prepayments	5	25,596	24,365
Short term deposits (CBF/Bank Deposits)		194,344	210,564
Cash at Bank and in hand		5,920	12,262
		<u>225,860</u>	<u>247,191</u>
Liabilities falling due within one year			
Creditors	6	4,481	870
NET CURRENT ASSETS		<u>221,379</u>	<u>246,321</u>
TOTAL NET ASSETS		<u>£221,379</u>	<u>£246,321</u>
FUNDS			
Unrestricted	7	£197,977	221,654
Restricted	7	£23,402	24,667
TOTAL FUNDS		<u>£221,379</u>	<u>£246,321</u>

The notes that follow form part of these accounts.

PART C : NOTES TO THE FINANCIAL STATEMENTS

1 ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and SORP 2005.

The financial statements have been prepared under the historical cost convention on the accruals basis.

Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are categorised as restricted.

The accounts 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.

Incoming resources

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

Planned giving receivable under Gift Aid is recognized only when received.

Income tax recoverable on Gift Aid donations is recognized when the donation is received

Funds raised by the fete, garden parties and similar events are accounted for gross.

Related Party Disclosures

Donations totalling £31,744.47 were received from trustees or close relatives of trustees of the charity. (2024: £27,595)

Activities directly relating to the work of the Church

The diocesan parish share is accounted for when paid. The full contribution has been paid.

Fixed assets

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

Movable church furnishings held by the Vicar and Churchwardens are listed in the church's Inventory which can be inspected at any reasonable time. For property acquired prior to 2001 there is insufficient cost information available and therefore such assets are not valued in the accounts. Items acquired since 2001 have been written off in the accounts.

All expenditure incurred in the year on consecrated or beneficed buildings or on the repair of movable church furnishings is written off.

Equipment used within the church premises is depreciated in full when the asset is purchased.

Current assets and current liabilities

Amounts owing to the PCC at 31 December 2025 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 CBF Church of England Funds or at the bank.

Where the PCC is acting as a collections agency for other charities any such funds held in the PCC bank account at year-end is shown as a liability.

Accounts Notes 2(a) to 2(d) : Incoming Resources

Note Ref	Item	Unrestricted Funds (£)	Restricted Funds (£)	TOTAL FUNDS	
				2025 (£)	2024 (£)
2(a) VOLUNTARY INCOME					
	Regular Giving	90,905		90,905	80,799
	Collections at all services	17,333		17,333	13,334
	All Other Giving and Voluntary Receipts	4,740		4,740	12,471
	Gift Aid Recovered	22,634			21,575
	Legacies Received	-		-	1,000
	Grants	18,878		18,878	2,840
		154,490	-	£154,490	£132,019
2(b) ACTIVITIES FOR GENERATING FUNDS					
	Fundraising Activities	£5,461		£5,461	£240
2(c) INCOME FROM INVESTMENTS					
	Interest from Deposit Account	£6,680		£6,680	£10,310
2(d) CHURCH ACTIVITIES					
	Weddings & Funerals fees (Excluding Stipend)	18,768		18,768	24,569
	Trading Activities	-		-	138
		£18,768	£-	£18,768	£24,707
2(e) OTHER INCOMING RESOURCES					
	Other receipts/income not already listed	£-	£-	£-	£-
Totals		£185,398	£-	£185,398	£167,275

Accounts Notes 3(a) to 6 : Resources Used

Note Ref	Item	Funded from Unrestricted (£)	Funded from Restricted (£)	TOTAL FUNDS 2025(£)	2024(£)
3(a)	COST OF GENERATING FUNDS				
	Costs of Fundraising Activities	-		-	-
3(b)	CHURCH ACTIVITIES				
	Mission Giving (other than Christmas Charities)	8,000		8,000	7,000
	Diocesan Parish Share	79,012		79,012	84,297
	Salaries, wages and honoria	56,911		56,911	22,565
	Clergy and General Expenses	9,487		9,487	12,225
		153,410	-	153,410	126,087
3(c)	CHURCH EXPENSES				
	Insurance	4,465		4,465	4,330
	Church Running Expenses	16,011	1,265.13	17,276	21,709
	Church House Utility Bills	3,122		3,122	2,013
	Church Utility Bills	11,576		11,576	8,372
	Church House Telephone and Rates	1,628		1,628	2,661
	Church House Expenses	5,180		5,180	340
		41,982	1,265	38,067	39,425
3(d)	MAJOR CAPITAL EXPENDITURE				
	Maintenance & Repairs - Church	10,684		10,684	4,135
	Maintenance & Repairs - Church House	4,266		4,266	419
		14,950	1,265	14,950	4,554
		210,341	2,530	206,426	170,065
	<i>NB : Salaries etc. include payments made to the verger, the organist, Choir, Bellringers and the Gardener for Weddings & Funerals.</i>				
4	STOCK			0	0
5	DEBTORS & PREPAYMENTS				
	Income tax recoverable	22,134		22,134	21,054
	Insurance	3,462		3,462	3,311
	Christmas Charities Monies Receivable	-		0	0
		£25,596		25,596	24,365
6	LIABILITIES FALLING DUE WITHIN ONE YEAR				
	Collections as Agent : Christmas	569		569	0
	Mission	1,150		1,150	870
	Wedding/Funeral Fees	2,762		2,762	0
		4,481		4,481	870

Accounts Note 3(a) :
Details of Donations made to Charities

Item	£
Charity Donations - Funded by Congregation	
The Vincent Society Jaffa	500
Growing Hope High Wycombe	750
Embrace The Middle East	2,250
Lighthouse High Wycombe	500
Lighthouse Central	250
Wycombe Youth For Christ	500
Christian Aid	200
Ebenezer	200
HART	200
MAF	200
Wycliffe	200
A Rocha	250
OneCan Trust	200
One YMCAS CEN	250
Wycombe Homeless Connection	200
Chosen High Wycome	200
Other	1,150
Total of Donations to Charities	8,000

Notes

1: The payments made to the Christmas Charities are excluded from the PCC's Accounts on the basis of the Charity Commisions classification that the church was acting as an agent for "declared" charities. Monies raised and payments made for the Christmas Charities in 2023 totalled £3048

Accounts Note 7 : Allocation of Funds

	Income	Resources Used	Transfer	2025	2024
General Funds	185,398	209,076	-	197,977	221,654
Restricted Funds					
Altar furnishings	-	332	-	2,253	2,584
Bells	-	538	-	1,482	2,019
Organ Fund	-	396	-	19,667	20,063
	£185,398	£210,341	£-	221,379	£246,321

Notes

1. Christmas Charity collections are excluded from the PCC accounts on the basis of the Charity Commission/Church Accounting Regulations interpretation that the PCC was merely acting as an agent for such collections.