

ST MARY'S SAWSTON FINANCIAL STATEMENTS FOR THE PERIOD TO 31 December 2025

Statement of Financial Activity for the period to 31 December 2025	01-Jan-25 to 31-Dec-25	01-Jan-24 to 31-Dec-24
Unrestricted Income		
Regular giving	45,858	47,668
Statutory fees	-	3,866
Events	2,482	2,131
Gifts	3,085	6,500
Donations from Ward's Charity	93,534	57,006
Annual Hall Transfer	10,776	11,578
Interest and other income	1,994	1,048
Total Unrestricted Income	157,729	129,797
Restricted Income		
Magazine advertising revenue	585	673
Donations to Hardship Fund	-	-
Donations to Outreach	429	-
Winter Warmers	-	-
Total Restricted Income	1,014	673
Total income	158,743	130,469
Unrestricted Expenditure		
Church buildings	(84,574)	(40,785)
Worship	(1,277)	(830)
Ministry Share	(64,298)	(56,373)
Church Office/Administration	(14,036)	(13,798)
Clergy Expenses	(3,193)	(1,193)
YouthInc	-	(4,500)
Other	(2,995)	(2,317)
Total Unrestricted Expenditure	(170,374)	(119,796)
Restricted Expenditure		
Fabric Fund	(1,187)	-
Hardship fund	-	120
Outreach	(300)	(260)
Mission Committee	-	(1,000)
Magazine Printing Costs	(542)	(903)
Total Restricted Expenditure	(2,029)	(2,043)
Total Expenditure	(172,403)	(121,839)
Net (deficit)/surplus before non-cash items	(13,660)	8,630
Depreciation on AV system	(4,105)	(4,602)
Gain/(loss) on revaluation of investments	(614)	344
Net movement in funds	(18,378)	4,371

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Balance Sheet at 31 December 2025

	Note	£ 31-Dec-25	£ 31-Dec-24
Fixed Asset Investments	2	14,740	15,353
Tangible Fixed Assets	3	-	4,104
Debtors	5	38,407	57,006
Cash at bank and in hand	4	25,629	20,689
Net Assets		78,775	97,153
Restricted Funds		48,443	51,273
Unrestricted Funds		30,332	45,880
Total Funds		78,775	97,153

Statement of Funds for the period to 31 December 2025

£	01 Jan 2025	Income	Expenditure	Transfers	31 Dec 2025
Unrestricted funds (inc. depreciation)	45,880	157,729	(174,479)	1,202	30,332
Church Hall transfer	25,000	-	-		25,000
Magazine Account	908	585	(542)		951
Boiler Reserve	1,000	-	-		1,000
Emergency Reserve	1,000	-	-		1,000
Outreach Reserve	4,503	429	(300)	411	5,043
Fabric	1,187	-	(1,187)		0
Burial Ground (shares in CBF Investment F	15,353	-	(614)		14,740
Church Furnishings	709	-	-		709
Hardship Fund	1,202	-	-	(1,202)	0
Allocation to Mission Committee	-	-	-	-	-
Donations for Orchard House Easter prese	310	-	-	(310)	0
Winter Warmers	101	-	-	(101)	0
Total Restricted Funds	51,273	1,014	(2,642)	(1,202)	48,443
Total Funds	97,153	158,743	(177,121)	-	78,775

These financial statements were approved by the PCC on 19 March , and signed by:

Rev'd Kathryn Waite
Vicar

Sue Chase
Treasurer

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Notes to the financial statements

1. Basis of preparation

These financial statements have been prepared on a cash accounting basis, other than the following one-off items:

- A fixed asset addition was recorded in 2022, with depreciation being recorded in subsequent years
- A debtor was recognised in December 2025 in respect of donations receivable from Wards Charity which were approved in 2025, but for which the cash payment was received in 2026

These departures from the cash accounting basis are necessary to ensure that these financial statements provide a true and fair view of the Financial Activities and Balance Sheet of the Church.

	£	£
	31-Dec-25	31-Dec-24
2. Fixed Asset Investments		
At 01 January	15,353	15,010
Revaluation	(614)	344
At 31 December	<u>14,740</u>	<u>15,353</u>

All the fixed asset investments are held in the UK. Holdings: 664 shares in the CBF Investment Fund, held in the name of Sawston Burial Ground. Current value/share: £22.1983

3. Tangible Fixed Assets

	£	£
	31-Dec-25	31-Dec-24
Cost		
At 01 January	32,403	32,403
Additions	-	-
Disposals	-	-
At 31 December	<u>32,403</u>	<u>32,403</u>
Accumulated Depreciation		
At 01 January	(28,298)	(23,696)
Depreciation charged	(4,105)	(4,602)
At 31 December	<u>(32,403)</u>	<u>(28,298)</u>
Net Book Value	<u>-</u>	<u>4,105</u>

4. Cash At Bank and In Hand

	£	£
	31-Dec-25	31-Dec-24
Lloyds PCC General Account	621	1
Lloyds PCC No. 2 Account	-	-
Barclays Bank PCC Account	24,878	10,101
Redwood Bank Deposit Account	-	10,458
CBS Churchyard Account	-	-
CBS Fabric Account	-	-
Treasurer's Cash Float	130	130
	<u>25,629</u>	<u>20,689</u>

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5. Debtors	£	£
	31-Dec-25	31-Dec-24
Donations due from Wards Charity	<u>38,407</u>	<u>57,006</u>