

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ELSTREE AND BOREHAMWOOD

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ELSTREE AND BOREHAMWOOD

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I report to the charity trustees on my examination of the receipts and payments accounts of The Parochial Church Council of the Ecclesiastical Parish of Elstree and Borehamwood ("the charity") for the year ended 31 December 2025.

### Responsibilities and basis of report

As the charity trustees, 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 charity's accounts carried out under section 145 of the Act and, 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.

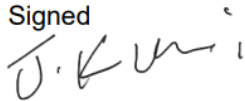
### Independent examiner's statement

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 charity 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.

Signed



Ms. Julie Kuriti 

My Key Accountants Ltd   
130 Balmoral Drive  
Borehamwood  
WD6 2QT

15 May 2026

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL  
PARISH OF ELSTREE AND BOREHAMWOOD**

**Receipt and Payments**

**Financial Statement for the Year Ended 31 December 2025**

	<b>2025</b>	<b>2024</b>
<b>Notes</b>	<b>Unrestricted Fund</b>	<b>Unrestricted Fund</b>
<b>Receipt</b>	£	£
Grants & Donations	3,657	11,517
Interest Income	53	45
Church Activities	65,230	76,287
Other Income	800	41
<b>Total Receipts</b>	<b>69,740</b>	<b>87,890</b>
<b>Payments</b>		
Fund Raising	-	-
Church Activities	83,179	92,124
<b>Total payments</b>	<b>83,179</b>	<b>92,124</b>
Surplus/ (Deficit) for the year	(13,439)	(4,234)
Gain/ (Loss) from investment fund	1,597	8,677
<b>Total funds brought forward</b>	<b>196,205</b>	<b>191,762</b>
<b>Total funds carried forward</b>	<b>184,363</b>	<b>196,205</b>

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ELSTREE AND BOREHAMWOOD

## Balance Sheet As of December 31, 2025

	Total	
	As of Dec 31, 2025	As of Dec 31, 2024
	£	£
Fixed Asset	303	-
<b>Total Fixed Asset</b>	<b>303</b>	-
<b>Cash at bank and in hand</b>		
CAF cash Account 00012619	13,516	21,562
<b><u>INVESTMENT</u></b>		
CBF Deposit Fund 1320011123D/CB3013931	27,076	34,054
CBF Fixed interest fund Units 132001046F/CB3014753	34,888	27,643
CBF Fixed interest fund Units 1320011160D/CB3013949	1,410	1,312
CBF Fixed interest fund Units 132001796S/CB3014577	17,627	18,361
CBF Fixed interest fund Units 132001842S/CB3014630	1,309	1,364
CBF Investment fund units 132001889s/CB3014763	88,235	91,909
<b>Total INVESTMENT</b>	<b>170,544</b>	<b>174,643</b>
<b>Total Cash at bank and Investment</b>	<b>184,060</b>	<b>196,205</b>
<b>TOTAL ASSET</b>	<b>184,363</b>	<b>196,205</b>
 Creditors: amounts falling due within one year		
Current Liabilities		
Accruals	-	-
Total Current Liabilities	-	-
Total Creditors: amounts falling due within one year	-	-
Net current assets (liabilities)	184,363	196,205
Total assets less current liabilities	184,363	196,205
<b>Total net assets (liabilities)</b>	<b>184,363</b>	<b>196,205</b>
 Capital and Reserves		
Gain or Loss from investment fund	45,019	43,421
Unrestricted Reserve	139,344	152,784
<b>Total Capital and Reserves</b>	<b>184,363</b>	<b>196,205</b>

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ELSTREE AND BOREHAMWOOD

## Notes to the Accounts:

### Notes to the Accounts:

Note	2025 £	2024 £
<b>1. Receipt</b>		
Grants & Donations		
Donations	3,657	11,517
City Church Fund towards insurance & heating	0	0
Interest income		
Bank Interest	53	45
Church Activities		
PARISH SHARE All Saints	16,883	29,195
PARISH SHARE Holy Cross	4,000	3,000
PARISH SHARE St Michael	30,745	28,420
PARISH SHARE St Nicholas	2,500	-
Insurance cost contribution from All Saints	2,797	2,833
Insurance cost contribution-St Michael	1,518	1,242
Insurance cost contribution-St. Nicolas	3,050	2,858
Insurance cost contribution-Holy Cross	912	809
Church Services, funerals, Weddings etc	5,317	9,366
Insurance claim on behalf of Holly Cross	662	-
Other – Printing & Photocopying	138	41

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ELSTREE AND BOREHAMWOOD

## 2. Payments

### Fund Raising

	2025	2024
	£	£
Parish Share- St Albans Diocesan	59,659	67,549
Clergy Expenses	1,762	131
Entertaining	140	-
Holy Cross Gardening reimbursements	810	1,040
Other Professional Services	815	1,099
PCC reimbursements to DCC	102	-
<b>Wedding &amp; Funeral Fees</b>		
Funeral fees	5,737	5,952
Gravedigger	720	530
Organist	1,400	1,410
Verger	435	490
Wedding	-	-
<b>SUPPORT COSTS</b>		
PREMISES Insurances Holy Cross	912	809
PREMISES Insurances All Saints	2,797	2,756
PREMISES Insurances St Michaels	1,518	1,226
PREMISES Insurances St Nicholas	3,050	2,858
Bank charges	150	122
Office/General Administrative Expenses	523	335
Governance costs	825	820
Computer Costs	363	1,404
Phone Costs / Land line & mobile	629	2,179
Printing, Postage & Stationery	589	1,101
Travel and Accommodation	243	314
PREMISES Gas & Elec All Saints	-	-
PREMISES Gas & Elec Holy Cross	-	-
PREMISES Gas & Elec St Michaels	-	-
PREMISES Gas & Elec St Nicholas	-	-
	83,179	92,124

# **THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ELSTREE AND BOREHAMWOOD**

## **Notes to the Financial Statements:**

### **1. General information**

The Parochial Church Council of the Ecclesiastical Parish of Elstree and Borehamwood (“the PCC”) is a registered charity in England and Wales.

The principal office address of the 94 Shenley Road WD6 1EB.

### **2. Basis of Accounting**

The financial statements have been prepared on a receipts and payments basis in accordance with the Charities Act 2011 and applicable guidance issued by the Charity Commission.

The accounts include only those transactions, assets and liabilities relating directly to the activities of the PCC.

### **3. Structure and Scope of Reporting**

The registered charity comprises four individual churches operating under the PCC structure.

Whilst the PCC is the registered charity entity, the finances and accounting records of the individual churches are maintained separately from the PCC records.

Accordingly, these financial statements relate solely to the financial activities and transactions attributable to the PCC and do not include the separate financial activities of the individual churches.

For the year ended 31 December 2025, separate independent examinations were undertaken for three of the individual churches. The fourth church was not subject to an independent examination as part of this engagement.

### **4. Going Concern**

The Trustees consider that there are no material uncertainties regarding the charity’s ability to continue as a going concern. After reviewing the charity’s financial position and future plans, the Trustees are satisfied that the PCC remains a going concern for the foreseeable future.

### **5. Fund Accounting**

General funds are unrestricted funds available for use at the discretion of the Trustees in furtherance of the charity’s objectives.

Restricted funds are funds subject to specific conditions imposed by donors or by the nature of the appeal or purpose for which they were given.