CHARITY COMMISSION
FOR ENGLAND AND WALES

# Trustees' Annual Report for the period

**From 1st January 2025 to 31st December 2025**

**Charity name: The Parochial Church Council of Wareham**

**Charity registration number: 1132868**

## Objectives and Activities

| | SORP reference | |
|---|---|---|
| Summary of the purposes of the charity as set out in its governing document | Para 1.17 | **The Parochial Church Council (The P.C.C.) has the responsibility of co-operating with the Team Rectors, the Reverends Neil Kelly and Deborah Swann (Team Vicars until July 2025), the other Clergy and the Church Wardens in promoting in the ecclesiastical benefice the whole mission of the Church of England, pastoral, evangelistic, social and ecumenical.** |
| Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts. | Para 1.17 and 1.19 | **Regular services at all churches. Ministry to the sick and bereaved. Ministry to schools. Spreading the Christian faith and teaching the Bible.** |
| Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit | Para 1.18 | **When planning our activities, the incumbent and the PCC consider the Charity Commission's guidance on public benefit and the specific guidance for the advancement of religion.** |

**Additional information (optional)**
You may choose to include further statements where relevant about:

| | SORP reference | |
|---|---|---|
| Policy on grant making | Para 1.38 | |
| Policy on social investment including program related investment | Para 1.38 | |
| Contribution made by volunteers | Para 1.38 | **The joint benefice relies upon the many contributions of its volunteers. This includes fundraising, office administration, youth work and participation in services.** |

| | | |
|---|---|---|
| Other | | |

## Achievements and Performance

| | SORP reference | |
|---|---|---|
| Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole. | Para 1.20 | **The ecclesiastical Parish of Wareham is a large geographical area and includes the Parish church of Lady Saint Mary and the churches of Saint John the Evangelist East Holme, Sandford Saint Martin's Community Worship Centre, Saint Nicholas Arne and Saint Martin's on the Wall Wareham. The P.C.C has responsibility for the maintenance of the churches and the Parish Hall and Parish Office. The P.C.C is committed to enabling as many people as possible to worship and to become part of the parish community. Our services and worship put faith into practice through prayer and scripture, music and sacrament. We try to enable ordinary people to live out their faith as part of our parish community through worship and prayer, learning about the Gospel and developing their knowledge of and trust in, Jesus.** |

**Additional information (optional)**

You may choose to include further statements where relevant about:

| | | |
|---|---|---|
| Achievements against objectives | Para 1.41 | |
| Performance of fundraising activities against objectives set | Para 1.41 | |
| Investment performance against objectives | Para 1.41 | |
| Other | | |

## Financial Review

| | | |
|---|---|---|
| Review of the charity's financial position at the end of the period | Para 1.21 | **At the end of the year the Unrestricted Fund was £111,928 which included £14,565 as a Designated Fund for specific purposes.** |
| Statement explaining the policy for holding reserves stating why they are held | Para 1.22 | **We try to hold a balance in the General or Unrestricted Fund equal to *at least* 4 months of annual expenditure to smooth income fluctuations. At the year end this cover was approximately 6 months.** |
| Amount of reserves held | Para 1.22 | **General Reserve of £97,363**<br>**Restricted Reserves of £121,255** |
| Reasons for holding zero reserves | Para 1.22 | |
| Details of fund materially in deficit | Para 1.24 | **None** |
| Explanation of any uncertainties about the charity continuing as a going concern | Para 1.23 | **None** |

**Additional information (optional)**

You may choose to include further statements where relevant about:

| | | |
|---|---|---|
| The charity's principal sources of funds (including any fundraising) | Para 1.47 | **Giving by the congregation and visitors. Grants are obtained for major structural or repair projects. Fundraising events may be undertaken from time to time.** |
| Investment policy and objectives including any social investment policy adopted | Para 1.46 | |
| A description of the principal risks facing the charity | Para 1.46 | **1 The reliance on some key personnel**<br>**2 Five church buildings and the parish hall needing constant care involving financial resources.** |
| Other | | |

## Structure, Governance and Management

| | | |
|---|---|---|
| Description of charity's trusts: | | |
| Type of governing document (trust deed, royal charter) | Para 1.25 | **The P.C.C. is a registered charity and is governed by the Parochial Church Councils (Powers) Measure 1956 as amended, and Church Representation Rules.** |
| How is the charity constituted? (e.g unincorporated association, CIO) | Para 1.25 | **A parochial church council ('PCC') is a body corporate (s.3 Parochial Church Council (Powers) Measure 1956).** |
| Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees | Para 1.25 | **Trustees are appointed by the bodies they are representing, such as each Church and the Deanery. Ex officio members are appointed by the Diocese or in the case of the Treasurer and Secretary, by the P.C.C.**<br>• **Qualifications of persons to be elected**<br>• M8 (1) A person is qualified for election as a parochial representative of the laity to the deanery synod or PCC under Rule M6(1)(a) or (b) if –<br>• (a) the person is aged 16 or over,<br>• (b) he or she is an actual communicant, and<br>• (c) his or her name is on the roll of the parish and, unless he or she is aged under 18 at the date of the election, has been on the roll for at least the preceding six months |

**Additional information (optional)**

You may choose to include further statements where relevant about:

| | | |
|---|---|---|
| Policies and procedures adopted for the induction and training of trustees | Para 1.51 | |
| The charity's organisational structure and any wider network with which the charity works | Para 1.51 | |
| Relationship with any related parties | Para 1.51 | |
| Other | | |

## Reference and Administrative details

| | |
|---|---|
| Charity name | The Parochial Church Council of Wareham, Dorset |
| Other name the charity uses | Wareham PCC |
| Registered charity number | 1132868 |
| Charity's principal address | The Parish Office, Church Green, Wareham Dorset. BH20 4ND |

**Names of the charity trustees who manage the charity**

| | Trustee name | Office (if any) | Dates acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any) |
|---|---|---|---|---|
| 1. | The Reverend Neil Kelly: Ex Officio Trustee | Chair | | |
| 2. | The Reverend Deborah Swann: Ex Officio Trustee | | | |
| 3. | The Reverend Hilary Bond: Ex Officio Trustee | | | |
| 4. | The Reverend Shelma Vaughan; Ex Officio Trustee | | From July 2025 | |
| 5. | Mrs. Hilary Goodinge: Parish Churchwarden & Trustee | Parish Churchwarden | | Deanery Synod |
| 6. | Mr. Michael Quinlan: Parish Churchwarden & Trustee | Parish Churchwarden and Lay Chair | | |
| 7. | Mr. Jonathan Moulton: East Holme Churchwarden & Trustee and Deanery Synod representative | Churchwarden | | Deanery Synod |
| 8. | Mr Leslie Selby: Churchwarden and Trustee | Churchwarden | | |
| 9. | Mr. Simon Lathwell: LSM Trustee | | | |
| 10. | Mrs. Jenny Elmes: LSM Trustee | | | |
| 11. | Mr David Nicholas: LSM Trustee | PCC Secretary | From May 2025 | |
| 12. | Ms Anne Laking: LSM Trustee and Local Warden | Local Church Warden | | Deanery Synod |
| 13. | Mr Nicholas Burden: LSM Trustee | | | |
| 14. | Mr Anthony Tew: LSM Trustee | | Until May 2025 | |
| 15 | Mrs Rebecca Green Deanery Synod Representative & St Martin on the Walls Local Warden and Trustee | Local Church Warden | | Deanery Synod |
| 16. | Mrs Barbara Wells: Sandford Trustee and Local Warden | Local Church Warden | | |
| 17. | Mrs Sarah Levett: Sandford St Martin's Trustee | | | |
| 18. | Ms Priscilla Spurling: Sandford St Martin's Trustee | | | |
| 19. | Mr Malcolm Selwood: Sandford St Martin's Co-opted Trustee | | Until May 2025 | |
| 20. | Mrs Virginia Collings: Arne Trustee | Local Church Warden | | |
| 21. | Miss Heather Duncan: Arne Trustee and Local Warden | | | |
| 22. | Mark Lapper: Co-opted Trustee | PCC Treasurer | | |
| 23. | Mrs Margaret Harris: Deanery Synod Representative and Trustee | | | Deanery Synod |

Corporate trustees – names of the directors at the date the report was approved

| Director name | | |
|---|---|---|
| | | |
| | | |
| | | |
| | | |
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| | | |

Name of trustees holding title to property belonging to the charity

| Trustee name | Dates acted if not for whole year | |
|---|---|---|
| | | |
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| | | |

## Funds held as custodian trustees on behalf of others

| | |
|---|---|
| Description of the assets held in this capacity | |
| Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects | |
| Details of arrangements for safe custody and segregation of such assets from the charity's own assets | |

**Additional information (optional)**
**Names and addresses of advisers (Optional information)**

| Type of adviser | Name | Address |
|---|---|---|
| **Independent Examiner** | Nicola Halls FCA Fletcher & Partners | Crown Chambers, Bridge Street, Salisbury, Wiltshire, SP1 2LZ |
| | | |
| | | |
| | | |
| | | |

**Name of chief executive or names of senior staff members (Optional information)**

## Exemptions from disclosure

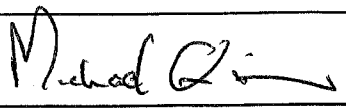
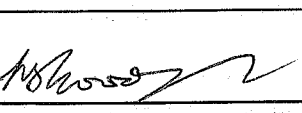
Reason for non-disclosure of key personnel details

## Other optional information

## Declarations

**The trustees declare that they have approved the trustees' report above.**

**Signed on behalf of the charity's trustees**

| | | |
|---|---|---|
| **Signature(s)** |  |  |
| **Full name(s)** | Michael Henry Quinlan | Hilary Jane Goodinge |
| **Position (eg Secretary, Chair, etc)** | Chairperson | Parish Churchwarden |
| **Date** | 29th APRIL 2026 | |

CHARITY COMMISSION FOR ENGLAND AND WALES

# Independent examiner's report on the accounts

## Section A Independent Examiner's Report

**Report to the trustees**

Charity Name: Parochial Church Council of Wareham

**On accounts for the year ended:** 31 December 2025

**Charity no (if any):** 1132868

**Set out on pages:** 11 to 41 (remember to include the page numbers of additional sheets)

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

**Responsibilities and basis of report**

As the charity's 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 PCC's accounts carried out under section 145 of the 2011 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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:** Nicola Halls **Date:** 4 June 2026

**Name:** Nicola Halls

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

**Address:** Fletcher & Partners, Crown Chambers, Bridge Street, Salisbury, SP1 2LZ

## Section B Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

CHARITY COMMISSION FOR ENGLAND AND WALES

| Parochial Church Council of Wareham | | | Charity No (if any) | 1132868 | |
|---|---|---|---|---|---|
| Annual accounts for the period | | | | | |
| Period start date | 01.01.2025 | To | Period end date | 31.12.2025 | |

# Section A Statement of financial activities

| Recommended categories by activity | Guidance Notes | Unrestricted funds £ F01 | Restricted income funds £ F02 | Endowment funds £ F03 | Total funds £ F04 | Prior year funds £ F05 |
|---|---|---|---|---|---|---|
| **Incoming resources (Note 3)** | | | | | | |
| **Income and endowments from:** | | | | | | |
| Donations and legacies | S01 | 154761 | 29611 | | 184372 | 155589 |
| Charitable activities | S02 | 8675 | 1390 | | 10065 | 10387 |
| Other trading activities | S03 | 22164 | 1266 | | 23430 | 14478 |
| Investments | S04 | 4205 | 15233 | | 19438 | 19373 |
| Separate material item of income | S05 | 7961 | 0 | | 7961 | 9124 |
| Other | S06 | 0 | 0 | | 0 | 8500 |
| ***Total*** | S07 | 197766 | 47500 | 0 | 245266 | 217451 |
| **Resources expended (Note 6)** | | | | | | |
| **Expenditure on:** | | | | | | |
| Raising funds | S08 | 161 | 0 | | 161 | 128 |
| Charitable activities | S09 | 73244 | 9959 | | 83203 | 95304 |
| Separate material item of expense | S10 | 96016 | 23621 | | 119637 | 201252 |
| Other | S11 | 2049 | 137 | | 2186 | 20538 |
| ***Total*** | S12 | 171470 | 33717 | 0 | 205187 | 317222 |
| **Net income/(expenditure) before investment gains/(losses)** | S13 | 26296 | 13783 | 0 | 40079 | -99771 |
| Net gains/(losses) on investments | S14 | -2126 | -2575 | -1928 | -6629 | 3711 |
| **Net income/(expenditure)** | S15 | 24170 | 11208 | -1928 | 33450 | -96060 |
| **Extraordinary items** | S16 | | | | | 0 |
| **Transfers between funds** | S17 | -5640 | 5640 | | 0 | 0 |
| **Other recognised gains/(losses):** | | | | | | |
| Gains and losses on revaluation of fixed assets for the charity's own use | S18 | | | | 0 | 0 |
| Other gains/(losses) | S19 | 0 | 0 | 0 | 0 | 0 |
| ***Net movement in funds*** | S20 | 18530 | 16848 | -1928 | 33450 | -96060 |
| ***Reconciliation of funds:*** | | | | | | |
| Total funds brought forward | S21 | 93398 | 104407 | 48211 | 246016 | 342076 |
| ***Total funds carried forward*** | S22 | 111928 | 121255 | 46283 | 279466 | 246016 |

## Section B Balance sheet

Parochial Church Council of Wareham
Annual Accounts from 1 January 2025 to 31 December 2025

| | | Guidance Notes | Unrestricted funds £ F01 | Restricted income funds £ F02 | Endowment funds £ F03 | Total this year £ F04 | Total last year £ F05 |
|---|---|---|---|---|---|---|---|
| **Fixed assets** | | | | | | | |
| Intangible assets | (Note 15) | B01 | 0 | 0 | 0 | 0 | 0 |
| Tangible assets | (Note 14) | B02 | 0 | 0 | 0 | 0 | 0 |
| Heritage assets | (Note 16) | B03 | 0 | 0 | 0 | 0 | 0 |
| Investments | (Note 17) | B04 | 51052 | 61847 | 46283 | 159182 | 165811 |
| *Total fixed assets* | | B05 | 51052 | 61847 | 46283 | 159182 | 165811 |
| **Current assets** | | | | | | | |
| Stocks | (Note 18) | B06 | | | | 0 | 0 |
| Debtors | (Note 19) | B07 | 16336 | | | 16336 | 9105 |
| Cash short term deposits | (Note 17.4) | B08 | | 8200 | | 8200 | 8200 |
| Cash at bank and in hand | (Note 24) | B09 | 54870 | 51208 | | 106078 | 74336 |
| *Total current assets* | | B10 | 71206 | 59408 | 0 | 130614 | 91641 |
| Creditors: amounts falling due within one year | (Note 20) | B11 | 10330 | | | 10330 | 11436 |
| *Net current assets/(liabilities)* | | B12 | 60876 | 59408 | 0 | 120284 | 80205 |
| *Total assets less current liabilities* | | B13 | 111928 | 121255 | 46283 | 279466 | 246016 |
| Creditors: amounts falling due after one year | (Note 20) | B14 | 0 | 0 | 0 | 0 | 0 |
| Provisions for liabilities | | B15 | 0 | 0 | 0 | 0 | 0 |
| *Total net assets or liabilities* | | B16 | 111928 | 121255 | 46283 | 279466 | 246016 |
| **Funds of the Charity** | | | | | | | |
| Endowment funds | (Note 27) | B17 | | | 25000 | 25000 | 25000 |
| Restricted income funds | (Note 27) | B18 | | 92752 | | 92752 | 73329 |
| Unrestricted funds | | B19 | 88422 | | | 88422 | 67766 |
| Revaluation reserve | | B20 | 23506 | 28503 | 21283 | 73292 | 79921 |
| *Total funds* | | B21 | 111928 | 121255 | 46283 | 279466 | 246016 |

Signed by one or two trustees on behalf of all the trustees

| Signature | Print Name | Date of approval dd/mm/yyyy |
|---|---|---|
| M Lapper | MARK LAPPER | 29/04/2026 |
| | | |

## Section C Notes to the accounts

Note 1 **Basis of preparation**

***This section should be completed by all charities.***

### 1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

| | | |
|---|---|---|
| • and with* | ✓ | the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 |
| • and with* | | the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) |

• and with the Charities Act 2011.

| | |
|---|---|
| The charity constitutes a public benefit entity as defined by FRS 102.* | YES |

* -Tick as appropriate

### 1.2 Going concern

***If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*** **Not Applicable**

### 1.3 Change of accounting policy Not Applicable

### 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

### 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

**Note 2** **Accounting policies**

## 2.2 INCOME

*This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.*

| | | Yes | No | N/a |
|---|---|---|---|---|
| **Recognition of income** | These are included in the Statement of Financial Activities (SoFA) when:<br>• the charity becomes entitled to the resources;<br>• it is more likely than not that the trustees will receive the resources; and<br>• the monetary value can be measured with sufficient reliability. | ✓ | | |
| **Offsetting** | There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102. | ✓ | | |
| **Grants and donations** | Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). | ✓ | | |
| | In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). | ✓ | | |
| **Legacies** | Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met. | ✓ | | |
| **Government grants** | The charity has received government grants in the reporting period | ✓ | | |
| **Tax reclaims on donations and gifts** | Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise. | ✓ | | |
| **Contractual income and performance related grants** | This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions. | | | ✓ |
| **Donated goods** | Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. | | | ✓ |
| | The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. | | | ✓ |
| | Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'. | | | ✓ |
| | Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable. | | | ✓ |
| | Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable. | | | ✓ |
| **Donated services and facilities** | Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. | | | ✓ |
| | Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA. | | | ✓ |
| **Support costs** | The charity has incurred expenditure on support costs. | ✓ | | |
| **Volunteer help** | The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report. | ✓ | | |
| **Income from interest, royalties and dividends** | This is included in the accounts when receipt is probable and the amount receivable can be measured reliably. | ✓ | | |
| **Income from membership subscriptions** | Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. | | | ✓ |
| | Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities. | | | ✓ |
| **Settlement of insurance claims** | Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA. | ✓ | | |
| **Investment gains and losses** | This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year. | ✓ | | |

## 2.3 EXPENDITURE AND LIABILITIES

| | | Yes | No | N/a |
|---|---|---|---|---|
| **Liability recognition** | Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty. | ✓ | | |
| **Governance and support costs** | Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. | | ✓ | |
| | Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage. | | | ✓ |
| **Grants with performance conditions** | Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output. | | | ✓ |
| **Grants payable without performance conditions** | Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised. | | | ✓ |
| **Redundancy cost** | The charity made no redundancy payments during the reporting period. | | | ✓ |
| **Deferred income** | No material item of deferred income has been included in the accounts. | ✓ | | |
| **Creditors** | The charity has creditors which are measured at settlement amounts less any trade discounts | ✓ | | |
| **Provisions for liabilities** | A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date | ✓ | | |
| **Basic financial instruments** | The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP. | ✓ | | |

## 2.4 ASSETS

| | | | | |
|---|---|---|---|---|
| **Tangible fixed assets for use by charity** | These are capitalised if they can be used for more than one year, and cost at least | | | |
| | They are valued at cost. | ✓ | | |
| | The depreciation rates and methods used are disclosed in note 9.2. | | | |
| **Intangible fixed assets** | The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5 | | ✓ | |
| | They are valued at cost. | | | ✓ |
| **Heritage assets** | The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4. | | ✓ | |
| | They are valued at cost. | | | ✓ |
| **Investments** | Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment. | ✓ | | |
| | Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments | ✓ | | |
| **Stocks and work in progress** | Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value. | | | ✓ |
| | Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock. | | | ✓ |
| | Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract. | | | ✓ |
| **Debtors** | Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received. | ✓ | | |
| **Current asset investments** | The charity has has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due. | ✓ | | |
| | They are valued at fair value except where they qualify as basic financial instruments. | | ✓ | |

**POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE**

**Section C** **Notes to the accounts** **(cont)**

**Note 3** **Analysis of income**

| | Analysis | Unrestricted funds | Restricted income funds | Endowment funds | Total funds £ | Prior year £ | LAST YEAR 2024 Unrestricted funds | Restricted income funds | Endowment funds | Total funds £ |
|---|---|---|---|---|---|---|---|---|---|---|
| **Donations and legacies:** | Donations and gifts | 33126 | 15958 | | 49084 | 35268 | 19021 | 16247 | | 35268 |
| | Gift Aided planned giving | 61870 | 770 | | 62640 | 56341 | 56341 | | | 56341 |
| | Tax recovered and recoverable | 16312 | 1860 | | 18172 | 13881 | 13871 | 10 | | 13881 |
| | Other non gift aided planned giving | 4655 | | | 4655 | 3350 | 3350 | | | 3350 |
| | Legacies | 13250 | | | 13250 | 2000 | 2000 | | | 2000 |
| | Collections | 20425 | 720 | | 21145 | 17525 | 17525 | | | 17525 |
| | Grants provided by Governments or local authority | 0 | 7585 | | 7585 | 5788 | 0 | 5788 | | 5788 |
| | Offertory boxes | 4793 | | | 4793 | 5970 | 5970 | | | 5970 |
| | Home/Overseas mission | 0 | 2718 | | 2718 | 5330 | 0 | 5330 | | 5330 |
| | Gift day | 330 | | | 330 | 10136 | 10136 | | | 10136 |
| | Other | | | | 0 | 0 | | | | 0 |
| | **Total** | 154761 | 29611 | 0 | **184372** | **155589** | **128214** | **27375** | **0** | **155589** |
| **Charitable activities:** | Parish hall hire | 5786 | 730 | | 6516 | 8400 | 7600 | 800 | | 8400 |
| | Church Vestry hire/Sandford Worship Space | 2889 | 660 | | 3549 | 1987 | 1677 | 310 | | 1987 |
| | Other | 0 | | | 0 | 0 | 0 | | | 0 |
| | | | | | | | | | | |
| | **Total** | 8675 | 1390 | 0 | **10065** | **10387** | **9277** | **1110** | **0** | **10387** |
| **Other trading activities:** | Refreshments (LSM(Sat&Sun)+Sandford) | 7831 | 313 | | 8144 | 6470 | 6339 | 131 | | 6470 |
| | Parish fund raising | 14333 | 544 | | 14877 | 7372 | 7372 | | | 7372 |
| | Wareham Toddlers/Sandford Seedlings | | 409 | | 409 | 636 | | 636 | | 636 |
| | Other | | | | 0 | 0 | | | | 0 |
| | | | | | | | | | | |
| | **Total** | 22164 | 1266 | 0 | **23430** | **14478** | **13711** | **767** | **0** | **14478** |
| **Income from investments:** | Investment Interest Income | 3804 | 14121 | | 17925 | 18183 | 3486 | 14697 | | 18183 |
| | Bank/Building Society Interest | 401 | 1112 | | 1513 | 1190 | 1190 | | | 1190 |
| | **Total** | 4205 | 15233 | 0 | **19438** | **19373** | **4676** | **14697** | **0** | **19373** |
| **Separate material item of income:** | P.C.C. fees | 7961 | 0 | | 7961 | 9124 | 8496 | 628 | | 9124 |
| | | | | | 0 | | | | | 0 |
| | | | | | | | | | | 0 |
| | **Total** | 7961 | 0 | 0 | **7961** | **9124** | **8496** | **628** | **0** | **9124** |
| **Other:** | Grants | 0 | 0 | 0 | 0 | 8500 | 0 | 8500 | 0 | 8500 |
| | **Total** | 0 | 0 | 0 | 0 | 8500 | 0 | 8500 | 0 | 8500 |
| **TOTAL INCOME** | | **197766** | **47500** | **0** | **245266** | **217451** | **164374** | **53077** | **0** | **217451** |

## Note 4 Analysis of receipts of government grants

| | Description | This year £ | Last year £ |
|---|---|---|---|
| Government grant 1 | Listed Places of Worship | 7,585 | 5,788 |
| Government grant 2 | | | |
| Government grant 3 | | - | - |
| Other | | - | - |
| | Total | 7,585 | None |

***Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.***

***Please give details of other forms of government assistance from which the charity has directly benefited.***

## Note 5 Donated goods, facilities and services

| | This year £ | Last year £ |
|---|---|---|
| Seconded staff | - | - |
| Use of property | - | - |
| Other | - | - |
| | None | None |

Note 6 Analysis of expenditure

| | Analysis | Un restricted funds | Restricted income funds | Endowment funds | Total funds £ | Prior year £ | LAST YEAR 2024 Un restricted funds | Restricted income funds | Endowment funds | Total funds £ |
|---|---|---|---|---|---|---|---|---|---|---|
| Expenditure on raising funds: | Incurred seeking donations | | | - | 0 | | | | - | 0 |
| | Staging fund raising events | 161 | | | 161 | 128 | 128 | | | 128 |
| | Advertising, marketing, direct mail and publicity | | | | 0 | 0 | | | | 0 |
| | Database development costs | | | | 0 | 0 | | | | 0 |
| | Other trading activities | | | | 0 | | | | | 0 |
| | | | | | 0 | 0 | | | | 0 |
| | Total expenditure on raising funds | 161 | 0 | 0 | 161 | 128 | 128 | 0 | 0 | 128 |
| Expenditure on charitable activities | Church running | 39936 | 830 | | 40766 | 39590 | 39494 | 96 | | 39590 |
| | Clergy | 1229 | | | 1229 | 1668 | 1668 | | | 1668 |
| | Sudan school | | | | 0 | 0 | | | | 0 |
| | Administration | 24698 | | | 24698 | 32833 | 32833 | | | 32833 |
| | Parish hall running | 5765 | 144 | | 5909 | 7469 | 6872 | 597 | | 7469 |
| | Schools/Youth work | 308 | | | 308 | 1081 | 995 | 86 | | 1081 |
| | Wareham Toddlers/Sandford | | 137 | | 137 | 448 | | 448 | | 448 |
| | Home & overseas mission | 1308 | 8848 | | 10156 | 12215 | 1985 | 10230 | | 12215 |
| | | | | | 0 | 0 | | | | 0 |
| | Total expenditure on charitable activities | 73244 | 9959 | 0 | 83203 | 95304 | 83847 | 11457 | 0 | 95304 |
| Separate material item of expense | Diocesan parish share | 95900 | | - | 95900 | 126808 | 126808 | | - | 126808 |
| | Building & fabric repair | 116 | 23621 | | 23737 | 74444 | | 74444 | | 74444 |
| | | 0 | 0 | - | 0 | 0 | 0 | 0 | - | 0 |
| | Total | 96016 | 23621 | 0 | 119637 | 201252 | 126808 | 74444 | - | 201252 |
| Other | Miscellaneous | 0 | | | 0 | 12744 | 12744 | | - | 12744 |
| | Sundries | 489 | 137 | | 626 | 5679 | 5542 | 137 | - | 5679 |
| | Governance costs | 1560 | | | 1560 | 2115 | 2115 | | - | 2115 |
| | | | | | 0 | 0 | | 0 | - | 0 |
| | | | | | 0 | 0 | 0 | 0 | - | 0 |
| | Total other expenditure | 2049 | 137 | 0 | 2186 | 20538 | 20401 | 137 | - | 20538 |
| TOTAL EXPENDITURE | | 171470 | 33717 | - | 205187 | 317222 | 231184 | 86038 | - | 317222 |

**Note 8** **Funds received as agent**

***8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.***

| | | Amount received | | Amount paid out | | Balance held at period end | |
|---|---|---|---|---|---|---|---|
| Description/name of party | Related party (Yes or No) | This year | Last year | This year | Last year | This year | Last year |
| | | £ | £ | £ | £ | £ | £ |
| NONE | | - | | - | | - | - |
| | | | | | - | - | - |
| | | - | - | - | - | - | - |
| | | - | - | - | - | - | - |
| | | - | - | - | - | - | - |
| | Total | - | - | - | - | - | - |
| | | | | | Total | | |

**Note 9 Support Costs**

**Please complete this note if the charity has analysed its expenses using activity categories and has support costs.**

| Support cost (examples) | Raising funds £ | Activity 1 £ | Activity 2 £ | Activity 3 £ | Grand total £ | Basis of allocation (Describe method) |
|---|---|---|---|---|---|---|
| Governance | - | - | | - | - | |
| | - | - | | - | - | |
| | - | - | | - | - | |
| | - | - | | - | - | |
| Other | - | - | | - | - | |
| Total | - | - | | - | - | |

| *Please provide details of the accounting policy adopted for the apportionment of costs between* | See Below |
|---|---|

**Support costs are shown as cost centres in Charitable Activities which are then allocated directly, or apportioned to, individual funds**

## Note 10 Details of certain items of expenditure

### 10.1 Fees for examination of the accounts

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

| | This year £ | Last year £ |
|---|---|---|
| Independent examiner's fees | 1560 | 1200 |
| Assurance services other than audit or independent examination | | |
| Tax advisory fees | None | None |
| Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner | | |

## Note 11 Paid employees

*Please complete this note if the charity has any employees.*

### 11.1 Staff Costs

| | This year £ | Last year £ |
|---|---|---|
| Salaries and wages | 22,930 | 27,964 |
| Social security costs | | - |
| Pension costs (defined contribution scheme) | 2,124 | 2,414 |
| Other employee benefits | - | - |
| Total staff costs | 25,054 | 30,378 |

| | |
|---|---|
| Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party | 0 |

*Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.*

| | |
|---|---|
| No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000 | TRUE |

| Band | Number of employees |
|---|---|
| £60,000 to £69,999 | |
| £70,000 to £79,999 | |
| £80,000 to £89,999 | |
| £90,000 to £99,999 | |
| £100,000 to £109,999 | |
| | |
| | |
| | |

| | |
|---|---|
| Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity | £14,448.00 |

### 11.2 Average head count in the year

The parts of the charity in which the employees work

| | This year Number | Last year Number |
|---|---|---|
| Fundraising | - | - |
| Charitable Activities | - | - |
| Governance | 1.00 | 1.00 |
| Other | 0.30 | 0.30 |
| Total | 1.30 | 1.30 |

## Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

*12.1 Please complete this note if a defined contribution pension scheme is operated.*

| | |
|---|---|
| Amount of contributions recognised in the SOFA as an expense | 2025 £2,124 (2024 £2,414) |
| Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds. | We don't. It is all shown as Unrestricted under Administration |

*12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.*

| | |
|---|---|
| Please confirm that altough the scheme is accounted for as a defined contribution plan, it is a defined benefit plan. | We Confirm |

## Note 14 Tangible fixed assets

***Please complete this note if the charity has any tangible fixed assets***

### 14.1 Cost or valuation

| | Freehold land & buildings £ | Other land & buildings £ | Plant, machinery and motor vehicles £ | Fixtures, fittings and equipment £ | Total £ |
|---|---|---|---|---|---|
| At the beginning of the year | - | - | - | 33,542 | 33,542 |
| Additions | - | - | - | - | - |
| Revaluations | - | - | - | - | - |
| Disposals | - | - | - | - | - |
| Transfers * | - | - | - | - | - |
| At end of the year | - | - | - | 33,542 | 33,542 |

### 14.2 Depreciation and impairments

| | | | | | | |
|---|---|---|---|---|---|---|
| **Basis | SL or RB | SL or RB | SL or RB | SL or RB | SL or RB | Straight Line ("SL") or Reducing Balance ("RB") |
| ** Rate | | | | | | |
| At beginning of the year | - | - | - | 33,542 | 33,542 | |
| Disposals | - | - | - | - | - | |
| Depreciation | - | - | - | - | - | |
| Impairment | - | - | - | - | - | |
| Transfers* | - | - | - | - | - | |
| At end of the year | - | - | - | 33,542 | 33,542 | |

### 14.3 Net book value

| | | | | | |
|---|---|---|---|---|---|
| Net book value at the beginning of the year | - | - | - | - | - |
| Net book value at the end of the year | - | - | - | - | - |

## Note 16 Heritage assets

*Please complete this note if the charity has heritage assets*

### 16.1 General disclosures for all charities holding heritage assets

| | |
|---|---|
| **(i) Explain the nature and scale of heritage assets held.** | **Five churches within the Wareham benefice.** |
| **(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.** | **Not recognised within our accounts.** |

**Note 17 Investment assets**

*Please complete this note if the charity has any investment assets.*

**17.1 Fixed assets investments (please provide for each class of investment)**

| | Cash & cash equivalents | Listed investments | Investment properties | Social investments | Other | Total |
|---|---|---|---|---|---|---|
| Carrying (fair) value at beginning of period | - | 165,811 | - | - | - | 165,811 |
| **Add:** additions to investments during period* | - | | - | - | - | - |
| **Less:** disposals at carrying value | - | | - | - | - | - |
| **Less: impairments** | - | | - | - | - | - |
| **Add: Reversal of impairments** | - | | - | - | - | - |
| **Add/(deduct):** transfer in/(out) in the period | - | | - | - | - | - |
| **Add/(deduct):** net gain/(loss) on revaluation | 0 | -6,629 | 0 | 0 | 0 | -6,629 |
| Carrying (fair) value at end of year | - | 159,182 | - | - | - | 159,182 |

**LAST YEAR 2024**

| | Cash & cash equivalents | Listed investments | Investment properties | Social investments | Other | Total |
|---|---|---|---|---|---|---|
| Carrying (fair) value at beginning of period | - | 162,100 | - | - | - | 162,100 |
| **Add:** additions to investments during period* | - | | - | - | - | - |
| **Less:** disposals at carrying value | - | | - | - | - | - |
| **Less: impairments** | - | | - | - | - | - |
| **Add: Reversal of impairments** | - | | - | - | - | - |
| **Add/(deduct):** transfer in/(out) in the period | - | | - | - | - | - |
| **Add/(deduct):** net gain/(loss) on revaluation | - | 3,711 | - | - | - | 3,711 |
| Carrying (fair) value at end of year | - | 165,811 | - | - | - | 165,811 |

***Please specify additions resulting from acquisitions through business combinations, if any.**

None

***Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowlegable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.***

**17.3 If your charity holds investment properties, please complete the following note:** NONE

**17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.**

| Analysis of current asset investments | This year | Last year |
|---|---|---|
| | £ | £ |
| | - | - |
| Cash or cash equivalents | 8,200 | 8,200 |
| Listed investments | - | - |
| Investment properties | - | - |
| Social investments | - | - |
| Other investments | 8,200 | 8,200 |
| Total | | |

**17.5 Guarantees** NONE

**17.7 Additional information**

| | |
|---|---|
| **Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.** | The investments are a source of investment income. We have not hedged and they are not loans. |
| **For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.** | We valued at market value as at the 31st December 2025 |
| **Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.** | None |

## Note 19 Debtors and prepayments

*Please complete this note if the charity has any debtors or prepayments.*

### 19.1 Analysis of debtors

| | This year £ | Last year £ |
|---|---|---|
| Trade debtors | 4,885 | 2,440 |
| Prepayments and accrued income | | - |
| Other debtors-Gift aid tax from HMRC | 11,451 | 6,665 |
| Total | 16,336 | 9,105 |

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

### 19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

| | This year £ | Last year £ |
|---|---|---|
| Trade debtors | NIL | NIL |
| Prepayments and accrued income | - | - |
| Other debtors | - | - |
| | - | - |
| Total | - | - |

## Note 20 Creditors and accruals

*Please complete this note if the charity has any creditors or accruals.*

### 20.1 Analysis of creditors

| | Amounts falling due within one year | | Amounts falling due after more than one year | |
|---|---|---|---|---|
| | This year £ | Last year £ | This year £ | Last year £ |
| Bank loans and overdrafts | - | - | - | - |
| Accruals | 3,700 | 3,700 | - | - |
| Parish Hall invoice provision | 100 | 100 | | |
| Gift Aid debtor provision | 250 | 250 | | |
| Taxation and social security | | - | - | - |
| Other creditors-Agency accounts | 6,280 | 7,386 | - | - |
| Total | 10,330 | 11,436 | - | - |

## Note 21 Provisions for liabilities and charges

*Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.*

**21.1 Please provide:**

| | |
|---|---|
| - a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments; | *Provision for bad debts and credit notes for invoices for hiring the Parsh Hall (£100) and the Gift Aid debtor (£250)* |
| - an indication of the uncertainties about the amount or timing of those outflows; and | *A small number of outstanding invoices at year end will need crediting or the GAD is overstated.* |
| - the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement. | *None* |

**21.2 Movements in recognised provisions and funding commitment during the period**

| | This year £ | Last year £ |
|---|---|---|
| Balance at the start of the reporting period | 350 | 350 |
| Amounts added in current period | - | - |
| Amounts charged against the provision in the current period | - | - |
| Unused amounts reversed during the period | - | - |
| Balance at the end of the reporting period | 350 | 350 |

## Note 22 Other disclosures for debtors, creditors and other basic financial instruments

| | |
|---|---|
| **22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.** | ***Our debtors are for hire of the Parish Hall and all bills are payable within one month. Any bills not paid at year end over 60 days old are 100% provided for.The investments are held with the CCLA C of E Investment fund. Creditors are paid according to their terms.*** |
| **22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conitions related to its pledge should be given here.** | **None** |

## Note 23 Contingent liabilities and contingent assets

NONE

## Note 24 Cash at bank and in hand

| | This year £ | Last year £ |
|---|---|---|
| Short term cash investments (less than 3 months maturity date) | - | - |
| Short term deposits | 8,200 | 8,200 |
| Cash at bank and on hand | 106,078 | 74,336 |
| Other | | - |
| Total | 114,278 | 82,536 |

## Note 25 Fair value of assets and liabilities

| | |
|---|---|
| **25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.** | As explained on an earlier note, all invoices for hire of the Parish Hall are fully provided for if they are 60 days or over. Our investments are with the CCLA C of E Invest ment fund and the market values are checked every month. |
| **25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.** | None |

## Note 26 Events after the end of the reporting period

***Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.***

| | |
|---|---|
| **Please provide details of the nature of the event** | |
| **Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made** | |

**Section C** **Notes to the accounts** **(cont)**

**Note 27** **Charity funds**

**27.1 Details of material funds held and movements during the CURRENT reporting period**

***Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.***

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

| Fund names | Type PE, EE R or UR * | Purpose and Restrictions | Fund balances brought forward £ | Income £ | Expenditure £ | Transfers £ | Gains and losses £ | Fund balances carried forward £ |
|---|---|---|---|---|---|---|---|---|
| Wareham Land Funds | PE | Endowment fund held by the Diocese on behalf of the PCC. The income from the fund's capital is used for the repair of SMOW and /or charitable work in the Parish of Wareham | | 0 | 0 | 0 | 0 | 0 |
| Michael Smith Endowment fund | PE | Shares in Tesco held by the PCC but not shown in B/S. Interest for Mission and Fabric | | | | | | 0 |
| LSM TB & BF Fund | Permanent Endowment | Capital sum invested. Interest for LSM music & organ | 9643 | | | | 386 | **9257** |
| LSM Fabric Ashton Taylor fund | Permanent Endowment | Capital sum invested Interest for LSM Fabric | 19284 | | | | 771 | **18513** |
| Arne Fabric Ashton Taylor fund | Permanent Endowment | Capital sum invested. Interest for Arne Fabric | 19284 | | | | 771 | **18513** |
| | | **sub total** | **48211** | | | | | **46283** |
| Blessing Fund | Restricted | | 0 | 4196 | 1678 | 140 | | **2658** |
| LSM Fabric | Restricted | LSM Fabric | 6582 | 3029 | 4570 | 5000 | | **10041** |
| Elmes Memorial | Restricted | Elmes Memorial Fund | 2737 | | | | | **2737** |
| LSM AV/Media | Restricted | LSM sound and visual systems | 437 | 650 | 457 | | | **630** |
| LSM Fabric Re-ordering | Restricted | LSM Fabric Re-ordering | 1517 | | | | | **1517** |
| Sandford Fabric | Restricted | For fitting out Sandford Worship Centre | 4534 | | | | | **4534** |
| Arne Fabric | Restricted | Arne fabric | 10740 | 1115 | | | | **11855** |
| Arne Church Congregation | Restricted | Arne Congregation | 1000 | | | | | **1000** |
| Saint Martins on the Wall Fabric | Restricted | SMOW fabric | 1948 | 8396 | 572 | 10084 | | **15960** |
| East Holme Fabric | Restricted | EH Fabric | 9041 | 177 | | | | **9218** |
| LSM Bell Fund | Restricted | LSM Church bells maintenance | 4834 | | | | | **4834** |
| St.Stephens School S. Sudan | Restricted | Sudan School upkeep & teacher wages | 0 | 1642 | 557 | 500 | | **1585** |
| Parish Hall Maintenance | Restricted | PH Repairs and maintenance | 3907 | 1100 | 4151 | | | **856** |
| Legacies | Restricted | From the estate of Paddy for PCC uses | 16285 | | | | | **16285** |
| Land Fund interest (SMOW/Parish) | Restricted | Land Fund (SMOW Fabric/Parish) | 0 | 10084 | | 10084 | | **0** |
| Sandford Mission | Restricted | Sandford Mission | 803 | 196 | 413 | | | **586** |
| Rector/Church Wardens Discret. | Restricted | Rector/CW (small donations for needy) | 802 | | | | | **802** |
| Clergy Property Redecoration Fund | Restricted | Clergy Property Redecoration Fund | 3800 | | | | | **3800** |
| LSM Flowers | Restricted | Flowers for LSM Church | 36 | 187 | 96 | | | **127** |
| LSM Organ | Restricted | LSM Organ | 4568 | 13295 | 14472 | | | **3391** |
| LSM Music | Restricted | LSM Music | 0 | 66 | | | | **66** |
| Angel Voices | Restricted | Angel Voices | 95 | | | | | **95** |
| Mission Fund | Restricted | Overseas/Home Mission including M.Taylor, R.Guinness | 626 | 2818 | 6613 | | | **3169** |
| Agency Collection | Restricted | Various | 1686 | 140 | | | | **1826** |
| Parish Toddler Group | Restricted | Parish Toddler Group | 1247 | 409 | 138 | | | **1518** |
| | | **sub total** | **73329** | | | | | **92752** |
| LSM Fabric Investment Revaluation | Restricted | Gains on revaluations as at 31.12.2025 | 15663 | | | | 1298 | **14365** |
| LSM TB & BF Investment Reval. | Restricted | Gains on revaluations as at 31.12.2025 | 5358 | | | | 444 | **4914** |
| Arne Fabric Investment Revaluation | Restricted | Gains on revaluations as at 31.12.2025 | 10057 | | | | 833 | **9224** |
| | | **sub total** | **31078** | | | | | **28503** |
| | | | | | | | | |
| | | **Total Endowment & restricted funds** | **152618** | **47500** | **33717** | **5640** | **4503** | **167538** |
| | | | | | | | | |
| Other:- Unrestricted but Designated Funds | | **From The SOFA The totals line must be:-** | | **47500** | **33717** | **5640** | **4503** | |
| | | | | | | | | |
| M.Smith Endowment Fund Interest | Designated | by the PCC - Mission | **4206** | 2312 | 1308 | 500 | | **4710** |
| From General Funds | Designated | by the PCC for Clergy Prop Refurb. | **500** | | | | | **500** |
| From Gifford Legacy | Designated | by the PCC for LSM Re-Ordering | **9355** | | | | | **9355** |

## 27.2 Details of material funds held and movements during the PREVIOUS reporting period

*Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.*

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

| Fund names | Type PE, EE R or UR * | Purpose and Restrictions | Fund balances brought forward £ | Income £ | Expenditure £ | Transfers £ | Gains and losses £ | Fund balances carried forward £ |
|---|---|---|---|---|---|---|---|---|
| Wareham Church Land Funds | PE | Endowment fund £339,813 held by the Diocese on behalf of the PCC. The income from the fund's capital is used for the repair of SMOW and /or charitable work in the Parish of Wareham | | 0 | 0 | 0 | 0 | 0 |
| Michael Smith Endowment fund | PE | Shares in Tesco held by the PCC but not shown in B/S. Interest for Mission and Fabric | | | | | | 0 |
| LSM TB & BF Fund | Permanent Endowment | Capital sum invested. Interest for LSM music & organ | 9426 | | | | 217 | 9643 |
| LSM Fabric Ashton Taylor fund | Permanent Endowment | Capital sum invested Interest for LSM Fabric | 18853 | | | | 431 | 19284 |
| Arne Fabric Ashton Taylor fund | Permanent Endowment | Capital sum invested. Interest for Arne Fabric | 18853 | | | | 431 | 19284 |
| | | **sub total** | **47132** | | | | | 48211 |
| LSM Fabric | Restricted | LSM Fabric | 1468 | 8374 | 3480 | 220 | | 6582 |
| Elmes Memorial | Restricted | Elmes Memorial Fund | 2737 | | | | | 2737 |
| LSM AV/Media | Restricted | LSM sound and visual systems | 353 | 300 | 216 | | | 437 |
| LSM Fabric Re-ordering | Restricted | LSM Fabric Re-ordering | 5333 | | 3816 | | | 1517 |
| Sandford Fabric | Restricted | For fitting out Sandford Worship Centre | 4834 | | 300 | | | 4534 |
| Arne Fabric | Restricted | Arne fabric | 18384 | 4856 | 12500 | | | 10740 |
| Arne Church Congregation | Restricted | Arne Congregation | 1000 | 860 | 860 | | | 1000 |
| Saint Martins on the Wall Fabric | Restricted | SMOW fabric | 25000 | 10873 | 47831 | 10010 | | 1948 |
| East Holme Fabric | Restricted | EH Fabric | 8614 | 427 | | | | 9041 |
| LSM Bell Fund | Restricted | LSM Church bells maintenance | 6432 | 1000 | 2598 | | | 4834 |
| St.Stephens School S. Sudan | Restricted | Sudan School upkeep & teacher wages | 119 | 1166 | 2465 | 1418 | | 0 |
| Parish Hall Maintenance | Restricted | PH Repairs and maintenance | 2667 | 3845 | 2605 | | | 3907 |
| Legacies | Restricted | From the estate of Paddy for PCC uses | 16285 | | | | | 16285 |
| Land Fund interest (SMOW/Parish) | Restricted | Land Fund (SMOW Fabric/Parish) | 0 | 10010 | | 10010 | | 0 |
| Sandford Mission | Restricted | Sandford Mission | 500 | 303 | | | | 803 |
| Rector/Church Wardens Discret. | Restricted | Rector/CW (small donations for needy) | 821 | | 19 | | | 802 |
| Clergy Property Redecoration Fund | Restricted | Clergy Property Redecoration Fund | 3000 | 800 | | | | 3800 |
| LSM Flowers | Restricted | Flowers for LSM Church | 42 | 20 | 26 | | | 36 |
| LSM Organ | Restricted | LSM Organ | 3740 | 1794 | 966 | | | 4568 |
| Angel Voices | Restricted | Angel Voices | 95 | | | | | 95 |
| Mission Fund | Restricted | Overseas/Home Mission including M.Taylor, R.Guinness | 272 | 5556 | 7232 | 2030 | | 626 |
| Agency Collection | Restricted | Various | 0 | 2218 | 532 | | | 1686 |
| Parish Toddler Group | Restricted | Parish Toddler Group | 1314 | 675 | 592 | 150 | | 1248 |
| | | **sub total** | **102772** | | | | | 73329 |
| LSM Fabric Investment Revaluation | Restricted | Gains on revaluations as at 31.12.2024 | 14936 | | | | 727 | 15663 |
| LSM TB & BF Investment Reval. | Restricted | Gains on revaluations as at 31.12.2024 | 5109 | | | | 249 | 5358 |
| Arne Fabric Investment Revaluation | Restricted | Gains on revaluations as at 31.12.2024 | 9591 | | | | 466 | 10057 |
| | | **sub total** | **29636** | | | | | 31078 |
| | | | | | | | | |
| | | **Total Endowment & restricted funds** | **179540** | **53077** | **86038** | **3518** | **2521** | 152618 |
| | | | | | | | | |
| Other:- Unrestricted but Designated Funds | | | | | | | | |
| M.Smith Endowment Fund Interest | Designated | by the PCC - Mission | **7496** | 2278 | 2568 | 3000 | | 4206 |
| From General Funds | Designated | by the PCC for Clergy Prop Refurb. | **500** | | | | | 500 |
| From General Funds | Designated | by the PCC for Insurance Purchase | **15000** | | 15000 | | | 0 |
| From Gifford Legacy | Designated | by the PCC for LSM Re-Ordering | **9355** | | | | | 9355 |

**Note 27 Charity funds (cont)**

**Details of the transfers for the CURRENT reporting period**

**27.3 Transfers between funds**

| | Reason for transfer and where endowment is converted to income, legal power for its conversion | Amount |
|---|---|---|
| From unrestricted to restricted funds | £140 from Unrestricted to Blessing Fund and £5,000 from unrestricted to LSM Fabric Fund. | **£5,140** |
| Between restricted funds | Wareham Land Fund monies of £10,084 - transferred to the SMOW Fabric fund. | **£0** |
| From restricted funds to unrestricted funds | | **£0** |
| From Designated funds to Restricted funds. | £500 from Michael Smith Fund to St Stephens School Sudan. | **£500** |

**Total** **£5,640**

**27.4 Designated funds**

| Planned use | Purpose of the designation | Amount |
|---|---|---|
| Michael Smith legacy | Designated by the PCC to support home and overseas mission and the LSM fabric fund in line with family wishes | **£4,710** |
| Clergy property fund | Designated by the PCC to provide a fund for future maintenance of clergy property. | **£500** |
| LSM re-ordering Fund | Designated by the PCC to provide a fund for re-ordering LSM from monies received from the Gifford legacy | **£9,355** |
| | | |
| | | |
| | | |

## Note 27 Charity funds (cont)

**Details of the transfers for the PREVIOUS reporting period**

### 27.3 Transfers between funds

| | Reason for transfer and where endowment is converted to income, legal power for its conversion | Amount |
|---|---|---|
| From unrestricted to restricted funds | £220 from Unrestricted to LSM Fabric and £448 transferred to St Stephens School Sudan. | **£668** |
| Between restricted funds | Wareham Land Fund monies of £10010 - transferred to the SMOW Fabric fund. £120 transferred from Mission to St Stephens School Sudan. | **£0** |
| From restricted funds to unrestricted funds | From restricted fund Parish Baby & Toddlers £150 to unrestricted fund to reimburse for use of Hall utilities | **-£150** |
| From Designated funds to Restricted funds | £3000 from Michael Smith Fund to Parish Mission split as follows: £2150 transferred to Parish Mission and £850 transferred to Parish Mission for St Stephens School Sudan. | **£3,000** |

### 27.4 Designated funds

| Planned use | Purpose of the designation | Amount |
|---|---|---|
| Michael Smith legacy | Designated by the PCC to support home and overseas mission and the LSM fabric fund in line with family wishes | **£4,206** |
| Clergy property fund | Designated by the PCC to provide a fund for future maintenance of clergy property. | **£500** |
| LSM re-ordering Fund | Designated by the PCC to provide a fund for re-ordering LSM from monies received from the Gifford legacy | **£9,355** |
| | | |
| | | |
| | | |

## Note 28 Transactions with trustees and related parties

*If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.*

### 28.1 Trustee remuneration and benefits

| | |
|---|---|
| None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False) | FALSE |

*In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.*
£1,105 paid in salary to one Trustee for services as parish administrator.

### 28.2 Trustees' expenses

*If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".*

| Type of expenses reimbursed | This year | Last year |
|---|---|---|
| | £ | £ |
| Travel | | |
| Subsistence | | |
| Accommodation | | |
| Other (mostly travel) | 0 | 915 |
| | | |
| TOTAL | 0 | 915 |

| | |
|---|---|
| Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity | |

### 28.3 Transaction(s) with related parties

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.*

| | |
|---|---|
| There have been no related party transactions in the reporting period (True or False) | *TRUE* |

| Name of the trustee or related party | Relationship to charity | Description of the transaction(s) | Amount | Balance at period end | Provision for bad debts at period end | Amounts written off during reporting period |
|---|---|---|---|---|---|---|
| | | NONE | £ | £ | £ | £ |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

| | |
|---|---|
| *In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.* | |
| *For any related party, please provide details of any guarantees given or received.* | |