Charity Registration No. 1134028

FERNDOWN PAROCHIAL CHURCH COUNCIL

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

Waverley House
115-119 Holdenhurst Road
Bournemouth
Dorset
BH8 8DY

FERNDOWN PAROCHIAL CHURCH COUNCIL

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FERNDOWN PAROCHIAL CHURCH COUNCIL

COMPANY INFORMATION

Trustees	Mr D Howshall	
	Rev Oliver Fricker	
	Mr S Wagstaff	
	Mrs S Sanderson	
	Mr D Jobbins	
	Rev Dominic Meering	
	Mr L Austin	
	Mrs M Tyler	
	Mrs S Broadley	
	Mr E Stuart	
	Mrs L Howard	
	Mrs J Frost	(Appointed 13 May 2025)
	Mr A Jon Fewtrell	(Appointed 13 May 2025)
	Mrs J Roberts	(Appointed 13 May 2025)
	Mrs H Hardyman	(Appointed 13 May 2025)
	Mr M Farthing	(Appointed 13 May 2025)
	Mrs G Forbes	(Appointed 30 June 2025)
	Mr G Hough	(Appointed 30 June 2025)
	Mr Simon Morgan	(Appointed 27 August 2026)
	Mr. Dominic Meering	
Charity number	1134028	
Principal address	St Marys Church Hall Church Road Ferndown Dorset United Kingdom BH22 9EU	
Independent examiner	TC Group Waverley House 115-119 Holdenhurst Road Bournemouth Dorset BH8 8DY	

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016) and the Church Accounting Regulations 2006.

Objectives and activities

Status
St Mary's is the local 'Church of England' church, led and managed by the Parochial Church Council (PCC) which in turn is chaired by the incumbent of the church, Rev Dominic Meering. The PCC is given a mandate to further the work of the mission of the church in its worship and witness. This is done in many ways, some of which are described in the following pages.

Vision Statement: Transformation through Jesus
The Vision is Jesus. In other words, the vision of the church is to know Jesus as well as we can, be the people that he calls us to be, and follow his call in every aspect of our lives. This is deliberately a wide and comprehensive vision – to take any smaller subset of Jesus' call to us is too small a vision.

In practice, all our activities will have elements of the following three broad overlapping dimensions.

- UP – An unashamed focus on God. This might include all forms of Christian worship, prayer and bible study, all the time pursuing the presence of Jesus, seeking to be the people God calls us to be, and desiring that God is glorified. It includes making challenges choices to give with our time, energy, and finances for God's glory.

- IN – A deliberate, an ongoing investment in our relationships with each other. This might include a wide range of gatherings which strengthen relationships and encourage each other in our faith and Christian living. It includes using our resources to equip and build-up each other and includes pastoral care within the church membership.

- OUT – An intentional focus, on living out our faith to partner with God in his mission to the world. This might include personal evangelism, giving pastoral care and welcome to the wider community, engaging in supporting social needs (local and international), and care for the environment.

Through these dimensions we seek to grow in maturity in our faith, and partner with God in his good work in the world.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Public Benefit

Throughout this report we have illustrated the impact we are having on the local community. We exist to benefit the wider community but a by-product of this objective is that we benefit those that join us and are gathered in to the Church who in turn multiply the impact on the wider public. The PCC have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission. The following information demonstrates this duty and measurement of impact as a proactive part of managing the Charity.

The trustees regularly review our aims, objectives and activities of the charity and communicate this to the PCC body as a whole at least on an annual basis. The trustees have considered the Charity Commission's general guidance on public benefit and its supplementary guidance on the advancement of religion for the public benefit.

Volunteers

Unpaid volunteers, who work alongside and under the direction of the clergy and staff, contribute a large amount in terms of time to the work of the PCC, including working in the office, cafe, church services, children's work and visiting. The value of this time is considered too hard to quantify and not included as income in the charity accounts.

Achievements and performance

St Mary's Church Ferndown is called to be a community of people who know and love Jesus, and to follow his purposes for us in Ferndown in each season.

Above all, we are a community of believers seeking to worship Jesus as Lord, who died on the cross and rose from the dead, and receive his offer of forgiveness and invitation into a life filled with every spiritual blessing.

We are a community seeking to serve and bless each other and those around us in the name of Jesus.

St Mary's Church and site includes a place of Christian worship, built circa 1933, a church Hall, and a suite of function rooms, offices, and a vibrant café which serves the local community.

The current activity of the church, centered around the person and call of Jesus, could be described as falling under the following twelve broad and overlapping areas.

- Worship
- Children, Youth and Families
- Seniors
- Pastoral Care and Discipleship
- Mission, Evangelism and Outreach
- Building Community in Ferndown
- Prayer
- The Beacon Café
- Environmental responsibility
- Fabric
- Finances
- Admin and operations

The calendar year of 2025 saw some significant successful developments worthy of individual note as follows :

Building Maintenance & Development: Fabric & Site: In April, a project to install solar panels on the site roof was successfully completed. From the point of installation to the end of year, 52% of the site's electricity was from the panels. Through the summer, a major project to refurbish the worship space was undertaken. This included a much more efficient heating system; replacing the pews with chairs; new PA, projection, and lighting; repainted interior walls; and a new carpet. The worship space was re-opened for services in October.

Clergy, Staff and Volunteers: The staff team has continued to remain strong. Rev Oli Fricker was licensed in January as Associate Rector (Interim Team Vicar), to much delight of all. Staff changes in 2025 were as follows: We are delighted that Miriam Biggs started a new part-time role as Children and Families minister. We were sad to see Alex Sharp, who was a hugely effective office administrator, leave her post in April. Since then, we are thrilled that Rachel Jobbins, has taken on this job title, volunteering full time, with a particular focus of supporting general compliance, HR, and café operations. We received confirmation that we would receive a full-time stipendiary curate, Ant Childs, to serve his title post with us beginning June 2026. Two Moorlands college students, Toby and Andrew, joined the team, undertaking their placements with us. They have made excellent contributions. Rev Marianne Mangham undertook a 6-week curacy placement with us, seconded from Wimborne Minster, with high positive impact.

Ministry: New weekly, term-time children and youth groups were launched in September. A new Good Friday Easter Experience saw around 130 children and adults attend an immersive, interactive experience of the Easter story. Following the worship space refurbishment, the Sunday service pattern was updated to two new morning services. Rise: a short contemporary communion service (at 8:30am), Beacon: a vibrant, contemporary service for all, with separate children and youth provision, at 10am.

Beacon: The name Beacon has been adopted by the PCC to describe who we are as a church community. A beacon shines out and beckons in, this is a prophetic call upon us as part of mission. Whilst the building and parish church name remains unchanged as St Mary's, as a congregation, we are Beacon, St Mary's Ferndown.

Dom Meering

Team Rector

Financial review

During the Year 2025, a new treasurer was appointed (G Hough) in June 2025. During the year, the PCC decided to embark on a refurbishment and maintenance programme for the Church buildings. This included installing a more efficient and effective heating system in the sanctuary, the addition of solar panels on the roof and restyling the interior of the main Church building itself. The aim of these changes has been to reduce running costs and enhance the worship space, creating a more useful and attractive place to meet and to offer a wide range of venue options. The opportunity was also taken to complete repairs to the roof. The works were entirely funded from the generous donations of Church Members during the previous Financial Year.

Further giving during 2025, raised sufficient to replace defective refrigeration for the Church Café and undertake some emergency repairs to the roof in an area bordering the Church and Beacon Complex. Café sales have continued to grow and the Cafe has now established itself as a community landmark for many local people to enjoy food and drink in comfortable and friendly surroundings. The Church offers this as a part of its ministry to the community.

The Autumn of 2025 also brought significant additional giving by Church Members which has enabled the PCC to consider replacement of ageing equipment in the Beacon Complex and other improvements to the site. Various Health and Safety reviews were started in the Year and may lead to forthcoming actions in 2026 to address the points raised.

Overall, the financial position of the Church and Café during 2025 have remained in balance and there remains sufficient Capital to address any emergencies that may arise. This has placed us in a very healthy position to address the challenges of 2026.

Geoff Hough

Treasurer

Reserve Policy
Reserves have been agreed at a minimum of the equivalent to one months expenditure. The amount will vary from year to year, dependent on the level of expenditure at that time. The purpose of the reserve is to ensure that the church can meet its obligations to staff, the Diocese and other general day to day expenses. The trustees are in support of this decision.

Designated Funds have been identified for the following:

Mission – 10% of our voluntary donations received are allocated to the Mission Fund, a set amount is split between agreed Mission Partners and the residual amount is kept in the fund for the Mission Team to distribute as and when a specific need occurs.
Capital – 1% of our income is transferred into the capital fund for use on projects at the PCC's discretion.
Women's group – this is a self-funding ministry providing various activities aimed at Women.
Ukraine – this group has obtained small grants to enable them to provide support to Ukrainian refugees who have been placed in our local area.
Open Doors – self funding ministry group aimed at older people and others providing a short service, light refreshments and company of the group.

Free Reserves as at 31 December 2025 stood at £123,236.

The trustees are currently investigating possible future uses for the additional reserve funds, such as:

- Solar panels (grant application pending)
- Part time admin member of staff
- Children and families worker
- Café assistant
- New phone system
- Epos system for the café
- New screen in church

Risk assessment
All adults working with children have been cleared with the DBS (formerly CRB) or their forms are being processed at the moment. We have a new Parish Safeguarding Representative who is working closely with those involved in working with vulnerable adults to ensure that they also have the relevant DBS checks. We now have a list of authorised First Aiders who are regular church members to cover the main acts of public worship on Sundays and many of our mid-week ministries. In 2016 we installed a defibrillator as a public service and a number of church members have been trained in its proper use. Risk Assessment issues are addressed at the monthly PCC meetings or its Standing Committee, and appropriate action or precautions are put in place depending on the level of risk.

In connection with the building fabric and premises during the year, the following aspects have duly been undertaken.
- Annual inspection of lightening protection system
- Annual inspection and testing of gas powered heating and cooking installations
- Annual testing of portable electrical appliances
- Annual maintenance of fire safety equipment

The Café had an Environmental Health Inspection and received a 5* rating.

Financial controls

Invoices are authorised and signed by two members of the finance team if over the £1,000 threshold. Under £1,000 only one member needs to authorise the invoices. The Finance Administrator pays all payments and the Church Manager counter signs all payments except Direct Debits/Standing Orders as they are ongoing.

The Finance Administrator makes reconciliations monthly, and the reports produced by the Treasurer for the PCC showing Actual against Budget for the month and Year to date as well as the Balance of all Funds that sit outside of the budget.

Structure, governance and management

The PCC is the legal entity that is responsible for the leadership of the church. It works within the Anglican framework provided by Salisbury Diocese. The PCC is made up of the Team Rector, Team Vicar, Church Wardens, Assistant Curate and other elected lay members of the church, each heading up a department or sphere of church life.

The Annual Meeting of Parishioners and Annual Parochial Church Meeting (for church members) give a natural place for any issue to be openly discussed, and gives the legal framework for the election of Church Wardens and lay members who serve on the PCC.

The PCC meets monthly to oversee different activities and, where possible, discerns those whom God is calling to serve in the various "heads of department" roles such as mission, children's work, outreach, finance, fabric and the Beacon Project etc. Having been elected at the Annual Meetings (see above) they then have a duty to report back to the PCC and keep it informed as to how they manage the responsibilities, including budgets, delegated to them. With regard to finances, the PCC decides on the salaries of their employees, and also on the charges for letting out our premises. As a PCC our decision-making is fairly unusual in so far as changes are only made where unanimity is reached at the meetings. The PCC minutes record the output of every meeting.

Day to day management of the Church takes place through a variety of means, but especially through the ministries of its appointed leaders: the Team Rector, Team Vicar, Assistant Curate (when one is in place), Church Wardens, Church Secretary, Children's and Families Pastor, Worship and Youth Pastor and Treasurer. We have a Café Manager overseeing the work of the Beacon Café.

The Trustees of the Charity are identical to the members of the Parochial Church Council (PCC). There are presently 16 positions on the PCC, including Rector, Associate Minister, two Church Wardens, Treasurer, Secretary, and 'heads of department' for various spheres of Christian Ministry in the Church.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr D Howshall	
Mrs Diane French	(Retired 25 May 2025)
Rev Oliver Fricker	
Mr Barry Robertson	(Retired 25 May 2025)
Mr S Wagstaff	
Mrs S Sanderson	
Mr D Jobbins	
Rev Dominic Meering	
Mr L Austin	
Mrs M Tyler	
Mrs S Broadley	
Mr E Stuart	
Mrs L Howard	
Mrs J Frost	(Appointed 13 May 2025)
Mr A Jon Fewtrell	(Appointed 13 May 2025)
Mrs J Roberts	(Appointed 13 May 2025)
Mrs H Hardyman	(Appointed 13 May 2025)
Mr M Farthing	(Appointed 13 May 2025)
Mrs G Forbes	(Appointed 30 June 2025)
Mr G Hough	(Appointed 30 June 2025)
Mr Simon Morgan	(Appointed 27 August 2026)

Mr. Dominic Meering

Individuals with particular gifts and passions are approached and asked to consider standing, but then elections are held at the APCM, where others could stand against them. The appointed trustees are deemed to possess the appropriate abilities and experience required. From 2017 all Trustees will be DBS checked, and the recently agreed Safer Recruitment process will be used in recruitment of new Trustees. All trustees are considered to be highly experienced and skilled individuals. Training is provided where necessary.

Key management personnel
S Michelo - Cafe manager

The trustees' report was approved by the Board of Trustees.

Rev Dominic Meering
Trustee
Dated: 12 October 2026

Mr Simon Morgan
Trustee
Dated:12 October 2026

FERNDOWN PAROCHIAL CHURCH COUNCIL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF FERNDOWN PAROCHIAL CHURCH COUNCIL

I report to the trustees on my examination of the financial statements of Ferndown Parochial Church Council (the charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants (ACCA), which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements 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 financial statements to be reached.

James Paget FCCA

TC Group

Waverley House
115-119 Holdenhurst Road
Bournemouth
Dorset
BH8 8DY

Dated: 19 October 2026

FERNDOWN PAROCHIAL CHURCH COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:									
Donations and legacies	**3**	318,333	160,651	5,794	484,778	579,794	20,000	4,750	604,544
Charitable activities	**4**	196,432	34,665	-	231,097	209,098	6,624	-	215,722
Investments	**5**	519	-	6	525	334	-	18	352
Total income		515,284	195,316	5,800	716,400	789,226	26,624	4,768	820,618
Expenditure on:									
Charitable activities	**6**	501,795	388,405	6,571	896,771	451,230	39,115	16,728	507,073
Total expenditure		501,795	388,405	6,571	896,771	451,230	39,115	16,728	507,073
Net income/(expenditure)		13,489	(193,089)	(771)	(180,371)	337,996	(12,491)	(11,960)	313,545
Transfers between funds		(40,068)	41,069	(1,001)	-	(252,105)	254,427	(2,322)	-
Net movement in funds	**9**	(26,579)	(152,020)	(1,772)	(180,371)	85,891	241,936	(14,282)	313,545

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
Reconciliation of funds:									
Fund balances at 1 January 2025		149,815	271,756	10,139	431,710	63,924	29,820	24,421	118,165
Fund balances at 31 December 2025		123,236	119,736	8,367	251,339	149,815	271,756	10,139	431,710

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

FERNDOWN PAROCHIAL CHURCH COUNCIL

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025		2024	
		£	£	£	£
Current assets					
Stocks	**12**	1,500		1,600	
Debtors	**13**	8,137		58,593	
Cash at bank and in hand		259,926		390,596	
		269,563		450,789	
Creditors: amounts falling due within one year	**14**	(18,224)		(19,079)	
Net current assets			251,339		431,710
The funds of the charity					
Restricted income funds	**15**		8,367		10,139
Unrestricted funds - general	**17**		123,236		149,815
Unrestricted funds - designated	**16**		119,736		271,756
			251,339		431,710

The financial statements were approved by the trustees on 12 October 2026

Rev Dominic Meering
Trustee

Mr Simon Morgan
Trustee

FERNDOWN PAROCHIAL CHURCH COUNCIL

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025		2024	
		£	£	£	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	**21**		(131,195)		269,952
Investing activities					
Investment income received		525		352	
Net cash generated from investing activities			525		352
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(130,670)		270,304
Cash and cash equivalents at beginning of year			390,596		120,292
Cash and cash equivalents at end of year			259,926		390,596

1 Accounting policies

Charity information

St Mary's is the local 'Church of England' church in Ferndown, Dorset, led and managed by the Parochial Church Council (PCC), the unincorporated registered UK charity, chaired by the incumbent of the church. The PCC is the legal entity that is responsible for the leadership of the church. It works within the Anglican framework provided by Salisbury Diocese.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016) and the Church Accounting Regulations 2006. The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1 Accounting policies **(Continued)**

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Donated services or facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. On receipt, donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt. Donated fixed assets are recorded at fair value. The time of volunteers is not recognised.

Income from grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

VAT is charged on Cafe sales and food provided for venue hire and income derived from this is shown net of VAT.

1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred. VAT is claimable on vatable Cafe related expenditures.

1 Accounting policies (Continued)

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, repairs and maintenance costs, finance etc which supports the charity's activities. All support costs are deemed to relate to the charitable activity of the charity, any costs related to other income methods are deemed to be immaterial.

Governance costs are those support costs incurred to meet the statutory and constitutional requirements of the charity.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Other Fixtures, Fittings & Office Equipment

Equipment used within the church premises is recorded at cost and depreciated on a straight-line basis over 4 years, apart from the digital organ which is depreciated over 10 years. Individual items of equipment with a purchase price of £5,000 or less are written off when the asset is acquired.

Freehold land is not depreciated.

Dedicated (not consecrated) land and buildings and movable church furnishings

No value is placed on moveable church furnishings held since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and moveable church furnishings, whether maintenance or improvement is written off as expenditure in the SOFA and separately disclosed.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1 Accounting policies (Continued)

1.7 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1 Accounting policies **(Continued)**

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds general 2025 £	**Unrestricted funds 2025 £**	**Restricted funds 2025 £**	**Total 2025 £**	Unrestricted funds general 2024 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	307,833	160,651	5,794	474,278	574,794	20,000	4,750	599,544
Employment allowance	10,500	-	-	10,500	5,000	-	-	5,000
	318,333	160,651	5,794	484,778	579,794	20,000	4,750	604,544
Donations and gifts								
Gift aid recoverable	38,017	50,041	-	88,058	98,864	-	-	98,864
General church collections	19,397	-	-	19,397	21,337	-	-	21,337
Regular giving	239,076	-	2,250	241,326	217,329	-	2,340	219,669
Other donations	11,343	-	-	11,343	237,264	20,000	1,731	258,995
Christmas service collections	-	-	1,630	1,630	-	-	679	679
Care donations	-	-	1,914	1,914	-	-	-	-
Gift day income	-	110,610	-	110,610	-	-	-	-
	307,833	160,651	5,794	474,278	574,794	20,000	4,750	599,544

There were no donated goods or services during the year.

4 Charitable activities

	Charitable Activities 2025	Charitable Activities 2024
	£	£
Cafe sales	155,037	154,641
Room hire	37,657	45,344
Other income - Youth work, weddings, funerals, groups & events	38,403	15,737
	231,097	215,722
Analysis by fund		
Unrestricted funds - general	196,432	209,098
Unrestricted funds - designated	34,665	6,624
	231,097	215,722

5 Income from investments

	Unrestricted funds 2025	**Restricted funds 2025**	**Total 2025**	**Unrestricted funds 2024**	**Restricted funds 2024**	**Total 2024**
	£	**£**	**£**	**£**	**£**	**£**
Interest receivable	519	6	525	334	18	352

6 Charitable activities

	Ministry	Children & youth work	Church & grounds	Cafe	Other	Total 2025	Total 2024
	2025	2025	2025	2025	2025		
	£	£	£	£	£	£	£
Staff costs	57,834	-	-	44,307	-	102,141	80,911
Depreciation and impairment	-	-	-	-	-	-	1,977
Diocesan share/Children's expenses/Upkeep/Cost of sales/Bookstall	154,381	1,654	39,738	66,285	-	262,058	246,176
Rector's/-/Refurbishment/-/Catering expenses	2,848	-	217,763	-	4,593	225,204	6,315
Assoc' minister/Outreach/Grounds/Maintenance/Open Doors expenses	-	2,269	2,120	17,362	-	21,751	26,432
Pastoral expenses/Beacon running/Card machine & internet/	396	-	18,222	2,985	-	21,603	26,814
Worship equipment	-	-	115,892	-	-	115,892	2,432
Marriage prep	-	-	-	-	1,845	1,845	5,208
Men's group	-	-	-	-	3,473	3,473	7,284
Sundry	-	-	-	-	373	373	99
	215,459	3,923	393,735	130,939	10,284	754,340	403,648
Grant funding of activities (see note 7)	51,068	-	-	-	-	51,068	31,739
Share of support costs (see note 8)	87,152	-	-	-	-	87,152	67,607
Share of governance costs (see note 8)	4,211	-	-	-	-	4,211	4,079
	357,890	3,923	393,735	130,939	10,284	896,771	507,073

6 Charitable activities (Continued)

	Ministry	Children & youth work	Church & grounds	Cafe	Other	Total 2025	Total 2024
	2025	2025	2025	2025	2025		
	£	£	£	£	£	£	£
Analysis by fund							
Unrestricted funds - general	306,762	3,923	57,735	126,108	7,267	501,795	451,230
Unrestricted funds - designated	51,068	-	331,489	2,831	3,017	388,405	39,115
Restricted funds	60	-	4,511	2,000	-	6,571	16,728
	357,890	3,923	393,735	130,939	10,284	896,771	507,073

6 Charitable activities (Continued)

For the year ended 31 December 2024

	Ministry	Children & youth work	Church & grounds	Cafe	Other	Total 2024
	£	£	£	£	£	£
Staff costs	38,085	2,233	-	40,593	-	80,911
Depreciation and impairment	-	-	-	-	1,977	1,977
Diocesan share/Children's expenses/Upkeep/Cost of sales/Bookstall	166,066	1,162	14,242	64,706	-	246,176
Rector's/-/Refurbishment/-/ Catering expenses	2,307	-	-	-	4,008	6,315
Assoc' minister/Outreach/ Grounds/Maintenance/Open Doors expenses	1,348	1,714	1,707	21,663	-	26,432
Pastoral expenses/Beacon running/Card machine & internet/	696	-	24,309	1,809	-	26,814
Worship equipment	-	-	2,432	-	-	2,432
Marriage prep	-	-	-	-	5,208	5,208
Men's group	-	-	-	-	7,284	7,284
Sundry	-	-	-	-	99	99
	208,502	5,109	42,690	128,771	18,576	403,648

6 Charitable activities (Continued)

Grant funding of activities (see note 7)	31,739	-	-	-	-	31,739
Share of support costs (see note 8)	67,607	-	-	-	-	67,607
Share of governance costs (see note 8)	4,079	-	-	-	-	4,079
	311,927	5,109	42,690	128,771	18,576	507,073
Analysis by fund						
Unrestricted funds - general	280,087	5,109	33,473	121,184	11,377	451,230
Unrestricted funds - designated	30,739	-	204	973	7,199	39,115
Restricted funds	1,101	-	9,013	6,614	-	16,728
	311,927	5,109	42,690	128,771	18,576	507,073

7 Grants payable

	Ministry 2025	Ministry 2024
	£	£
Grants to institutions:		
Missionary committee - tithe	51,068	30,739
Missionary donations	-	1,000
	51,068	31,739

8 Support costs

	Support costs	**Governance costs**	**2025**	Support costs	Governance costs	2024
	£	**£**	**£**	£	£	£
Staff costs	57,514	-	57,514	46,842	-	46,842
Accountancy - independent examination	-	4,211	4,211	-	4,079	4,079
General office expenses	29,638	-	29,638	20,765	-	20,765
	87,152	4,211	91,363	67,607	4,079	71,686
Analysed between						
Charitable activities	87,152	4,211	91,363	67,607	4,079	71,686

9 Net movement in funds

	2025	**2024**
	£	**£**
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	-	1,977

10 Trustees

Trustees' expenses

Expenses of £7,974 were refunded to 7 trustees (2024: £5,468 to 7 trustees) in the year, for travel, stationery, books, repairs, equipment and other general expenses incurred on church related activities in the year.

During the year a trustee received remuneration of £29,285 including employer pension contributions. This is in accordance with guidance for PCC's allowing salaries payable for trustees in the best interests of the charity, under written agreement, decided without that trustee present, where the trustees are satisfied they have followed the "duty of care" set out in the Trustee Act 2000 and that only a minority of trustees benefit.

11 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	7	7

Employment costs	2025 £	2024 £
Wages and salaries	159,655	127,753

No employees received total employee benefits (excluding employer pension costs) of more than £60,000.

There were no employees whose annual remuneration was more than £60,000.

12 Stocks

	2025 £	2024 £
Finished goods and goods for resale	1,500	1,600

13 Debtors

Amounts falling due within one year:	2025 £	2024 £
Trade debtors	6,226	57,019
Other debtors	565	348
Prepayments and accrued income	1,346	1,226
	8,137	58,593

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid after taking account of any discounts due.

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	6,259	5,947
Trade creditors	7,286	3,174
Other creditors	629	5,908
Accruals and deferred income	4,050	4,050
	18,224	19,079

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

		Movement in funds			
	Balance at 1 January 2025	**Incoming resources**	**Resources expended**	**Transfers**	**Balance at 31 December 2025**
	£	**£**	**£**	**£**	**£**
The Beacon Project	6,098	2,256	(4,571)	-	3,783
Christmas services fund	-	1,630	-	-	1,630
Youth fund	3,040	-	(86)	-	2,954
Mission other - Turkey appeal	1,001	-	-	(1,001)	-
Care fund	-	1,914	(1,914)	-	-
	10,139	5,800	(6,571)	(1,001)	8,367

Beacon Project
Funds to enhance the development and maintenance of the Beacon Complex which comprises of the Café, Hall, Foyer area, Beacon Room, Office, Venue 1, The Spring, Kitchen, Toilets and Storage Rooms.

Christmas services fund
An annual appeal for a specific cause agreed by the PCC, gifts are separate from the rest of the church giving, gifts go via the church bank accounts, but are given in their entirety to the chosen cause.

Youth fund
To be used for youth activities, groups and other needs related to youth within the church.

Mission fund
This restricted fund is for special collections made for specific causes that are outside our regular Mission giving, usually to support a one off urgent need such as an earthquake appeal.

16 Unrestricted funds - Designated

These are unrestricted funds which are material to the charity's activities.

		Movement in funds			
	Balance at 1 January 2025	**Incoming resources**	**Resources expended**	**Transfers**	**Balance at 31 December 2025**
	£	**£**	**£**	**£**	**£**
Mission fund	28,061	-	(51,068)	48,212	25,205
Capital/refurbishment fund	241,075	82,041	(334,320)	102,187	90,983
Women's group	1,616	590	(590)	-	1,616
Ukraine support group	420	499	(337)	-	582
Open Doors	584	1,576	(687)	-	1,473
ECO group	-	-	(1,280)	1,280	-
Care fund	-	-	(123)	-	(123)
Harvest fund	-	110,610	-	(110,610)	-
	271,756	195,316	(388,405)	41,069	119,736

Mission fund
10% of our voluntary donations received are allocated to the Mission Fund, that amount is split between agreed Mission Partners and the residual amount is kept in the fund for the Mission Team to distribute as and when a specific need occurs.

Capital/refurbishment fund
1% of our income is transferred into the capital fund for use on projects at the PCC's discretion.

Women's group
Works in a similar way to the Men's group as a self-funding ministry providing various activities for Women.

Ukraine support group
This group has obtained small grants to enable them to provide support to Ukrainian refugees who have been placed in our local area.

Open Doors
Self funding ministry group aimed at older people and others providing a short service, light refreshments and company of the group.

Harvest Funds
An annual appeal for a specific cause agreed by the PCC, gifts are separate from the rest of the church giving, gifts go via the church bank accounts, but are given in their entirety to the chosen cause.

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	Transfers	At 31 December 2025
	£	£	£	£	£
General funds	149,815	515,284	(501,795)	(40,068)	123,236

Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
General funds	63,924	789,226	(451,230)	(252,105)	149,815

18 Analysis of net assets between funds

	Unrestricted funds general 2025	Unrestricted funds designated 2025	Restricted funds 2025	Total 2025
	£	£	£	£
At 31 December 2025:				
Current assets/(liabilities)	123,236	119,736	8,367	251,339
	123,236	119,736	8,367	251,339

	Unrestricted funds general 2024	Unrestricted funds designated 2024	Restricted funds 2024	Total 2024
	£	£	£	£
At 31 December 2024:				
Current assets/(liabilities)	149,815	271,756	10,139	431,710
	149,815	271,756	10,139	431,710

19 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025	2024
	£	£
Within one year	2,601	3,990
Between two and five years	3,251	5,852
	5,852	9,842

20 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

	Donations from trustees		Diocese of Salisbury - Diocesan Quota	
	2025	2024	2025	2024
	£	£	£	£
Entities with control, joint control or significant influence over the charity	187,914	251,590	154,381	166,066
	187,914	251,590	154,381	166,066

21 Cash generated from operations

	2025	2024
	£	£
(Deficit)/surpus for the year	(180,371)	313,545
Adjustments for:		
Investment income recognised in statement of financial activities	(525)	(352)
Depreciation and impairment of tangible fixed assets	-	1,977
Movements in working capital:		
Decrease in stocks	100	-
Decrease/(increase) in debtors	50,456	(40,115)
(Decrease) in creditors	(855)	(5,103)
Cash (absorbed by)/generated from operations	(131,195)	269,952

22 Analysis of changes in net funds

The charity had no material debt during the year.