Charity registration number: 1132545

PAROCHIAL CHURCH COUNCIL OF THE PARISH OF THE RESURRECTION, ALTON
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Powdin & Co Limited
Chartered Accountants
Hampshire House, 204 Holly Road
Aldershot
Hampshire
GU12 4SE

Parochial Church Council Of The Parish Of The Resurrection, Alton
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Parochial Church Council Of The Parish Of The Resurrection, Alton
Reference and Administrative Details
For The Year Ended 31 December 2025

Trustees	Rev Andrew Micklefield - Vicar (resigned 31/03/2025) Rev David Chattell Mrs Wendy Burnhams - Assistant Curate Mr Jon Rooke - Assistant Priest Mr Peter Owen-Jones - Assistant Priest Mr Bruce Nicole - Assistant Priest Mrs Debbie Parker (nee Thrower) - LLM Mrs Angela Briggs - Churchwarden - All Saints Mr Matthew Bayliss - Churchwarden - Holy Rood Mrs Helen Walters - Churchwarden - Holy Rood Mr Clive Muller - Churchwarden - St Lawrence Mr Magnus Weighton - Churchwarden - St Lawrence (resigned 20/05/2025) Miss Kay Walker - Churchwarden - St Lawrence (appointed 20/05/2025) Mrs Sandra Neish - Churchwarden - St Peters Mr Derek Gurney - Deanery Synod Member Mrs Victoria Hewitt - Deanery Synod Member Mr Keith Oliver - Deanery Synod Member Mrs Sue Hubbard - Deanery Synod Member (appointed 20/05/2025) Mrs Elspeth Gurney - Deanery Synod Member (appointed 20/05/2025) Mr Robin Kemp - Special Interest St Lawrence Mrs Lisa Hillan - Special Interest Holy Rood Mrs Cheryl Fisher - Special Interest St Peter's Mrs Anne Mason - Special Interest All Saints Mr Mark Penfold - Special Interest Church Buildings (appointed 20/05/2025) Mr Craig Stolton - Treasurer (resigned 21/09/2025) Mr Paul Susans - Treasurer (appointed 21/09/2025)
Charity Number	1132545
Independent Examiner	Mr Laurie Powell BSc FCA Powdin & Co Limited Chartered Accountants Hampshire House, 204 Holly Road Aldershot Hampshire GU12 4SE

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

Objectives and Activities

Aims and Objectives
The Parochial Church Council of the Parish of the Resurrection, Alton (PCC) comprises of 15 trustees who together have the collective responsibility of cooperating with the incumbent, the Reverend CanAndrew Micklefield, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is responsible for the overall running of the Parish and complying with all legal and regulatory requirements that are placed upon it.

Significant Activities
Refer to POTR Annual Report 2025.

Public Benefit
The trustees carried out their duties and made decisions taking due regard of their obligation to exercise their powers for the public benefit. Apart from serving their core religious purposes, the church premises are regularly used by local schools, colleges, pre-school groups, choir and other music organisations. Concerts and other events are held which are attended by the wider local community. Contact is maintained with various local organisations to provide pastoral, community and social services for all ages, especially the young and the elderly. The parish has an active engagement in various ways with the two Church of England primary schools in Alton. The parish is frequently involved in supporting major events in the town.
The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

Main Achievements
Refer to POTR Annual Report 2025.

Financial Review

Financial Position
Refer to POTR Treasurers Report 2025.

Reserves Policy
The policy was reviewed and updated in December 2021 and is available as a download from our website at:

https://potr-alton.co.uk/policies/ (from the home page, select the 'About Us' menu and then 'Policies')

Structure, Governance and Management

Governing Document
The Parish of the Resurrection was formed in 2010 from the former parishes of St Lawrence Alton, All Saints Alton, and Holy Rood Holybourne. The parish is also in covenant with Alton Methodist Church as part of the Greater Alton Project (GAP). The GAP partnership celebrated its 10th anniversary in November 2019.

The Parochial Church Council (PCC) is a corporate body established by the Church of England. The appointment of PCC members is governed by the procedures set out in the Church Representation Rules.

The PCC met regularly throughout the year and considered all issues for which it had a responsibility in law or where it had been given responsibility through the Church of England. The PCC is supported in its work by various committees supplemented by specific task groups as required. The main ones are:

• Local Church Groups for St Lawrence, St Peter's, All Saints and Holy Rood

...CONTINUED

Governing Document - continued
• Administration and Finance
• Worship and Spiritual Life (Ministry Team)
• Community and Outreach

The PCC has a Executive Group which meets to act as the Standing Committee, Buildings Project Team and a Churchwardens Forum. The ex-officio members of the Standing Committee are the Incumbent, Associate Vicar, Churchwardens and the Treasurer.

The trustees' report was approved by the board of trustees and signed on its behalf by:

Rev David Chattell
Trustee
12 May 2026

Parochial Church Council Of The Parish Of The Resurrection, Alton
Independent Examiner's Report to the Trustees of Parochial Church Council Of The Parish Of The Resurrection, Alton
For The Year Ended 31 December 2025

I report to the trustees on my examination of the accounts of Parochial Church Council Of The Parish Of The Resurrection, Alton (the Trust) for the year ended 31 December 2025.

Responsibilities and Basis of Report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent Examiner's Statement
Since the Trust'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 Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents 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.

Mr Laurie Powell BSc FCA
12 May 2026
Powdin & Co Ltd
Chartered Accountants
Hampshire House, 204 Holly Road
Aldershot
Hampshire
GU12 4SE

Parochial Church Council Of The Parish Of The Resurrection, Alton
Statement of Financial Activities
For The Year Ended 31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:						
Donations and legacies	4	184,756	53,076	-	237,832	193,294
Charitable activities:						
Concerts, Fairs and Events		997	215	-	1,212	3,301
Parochial Fees		6,159	-	-	6,159	7,837
Church Hall Lettings		42,084	-	-	42,084	38,450
Magazine Advertising and DoOnations		672	-	-	672	1,858
Other trading activities	5	4,356	-	-	4,356	3,842
Investments	6	1,650	5,535	-	7,185	10,431
Other	7	911	50	-	961	1,336
		241,585	58,876	-	300,461	260,349
EXPENDITURE ON:						
Raising funds	9	(1,323)	-	-	(1,323)	(1,555)
Charitable activities:	9					
PCC		(48,965)	(251)	-	(49,216)	(47,304)
Church Hall Lettings		(10,246)	(962)	-	(11,208)	(7,504)
Magazine Advertising and DoOnations		(1,768)	-	-	(1,768)	(1,556)
St Lawrence		(27,011)	(1,516)	-	(28,527)	(29,163)
St Peters		(3,323)	(4,994)	-	(8,317)	(6,739)
All Saints		(11,772)	(27,065)	-	(38,837)	(21,108)
Holy Rood		(10,150)	(1,746)	-	(11,896)	(23,379)
Mission		(18,209)	(2,254)	-	(20,463)	(5,535)
Ministry		(130,948)	-	-	(130,948)	(125,632)
Youth Work		-	(6,774)	-	(6,774)	(13,183)
Other		-	(250)	-	(250)	(208)
		(263,715)	(45,812)	-	(309,527)	(282,866)
NET EXPENDITURE BEFORE INVESTMENT LOSSES		(22,130)	13,064	-	(9,066)	(22,517)
Net (losses)/gains on investments		-	-	(899)	(899)	503
NET EXPENDITURE		(22,130)	13,064	(899)	(9,965)	(22,014)
NET MOVEMENT IN FUNDS		(22,130)	13,064	(899)	(9,965)	(22,014)
RECONCILIATION OF FUNDS:						
Total funds brought forward		68,021	149,572	22,475	240,068	262,082
TOTAL FUNDS CARRIED FORWARD	23	45,891	162,636	21,576	230,103	240,068

The notes on pages 8 to 19 form part of these financial statements.

Parochial Church Council Of The Parish Of The Resurrection, Alton
Comparative Statement of Financial Activities
For The Year Ended 31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	4	175,902	17,392	-	193,294
Charitable activities:					
Concerts, Fairs and Events		2,403	898	-	3,301
Parochial Fees		7,837	-	-	7,837
Church Hall Lettings		38,450	-	-	38,450
Magazine Advertising and DoOnations		1,858	-	-	1,858
Other trading activities	5	3,842	-	-	3,842
Investments	6	3,569	6,862	-	10,431
Other	7	911	425	-	1,336
		234,772	25,577	-	260,349
EXPENDITURE ON:					
Raising funds	9	(1,555)	-	-	(1,555)
Charitable activities:	9				
PCC		(46,982)	(322)	-	(47,304)
Church Hall Lettings		(7,504)	-	-	(7,504)
Magazine Advertising and DoOnations		(1,556)	-	-	(1,556)
St Lawrence		(23,046)	(6,117)	-	(29,163)
St Peters		(1,395)	(5,344)	-	(6,739)
All Saints		(9,373)	(11,735)	-	(21,108)
Holy Rood		(11,237)	(12,142)	-	(23,379)
Mission		-	(5,535)	-	(5,535)
Ministry		(125,632)	-	-	(125,632)
Youth Work		(258)	(12,925)	-	(13,183)
Other		-	(208)	-	(208)
		(228,538)	(54,328)	-	(282,866)
NET EXPENDITURE BEFORE INVESTMENT LOSSES		6,234	(28,751)	-	(22,517)
Net gains on investments		-	-	503	503
NET EXPENDITURE		6,234	(28,751)	503	(22,014)
NET MOVEMENT IN FUNDS		6,234	(28,751)	503	(22,014)
RECONCILIATION OF FUNDS:					
Total funds brought forward		61,787	178,323	21,972	262,082
TOTAL FUNDS CARRIED FORWARD	23	68,021	149,572	22,475	240,068

The notes on pages 8 to 19 form part of these financial statements.

Parochial Church Council Of The Parish Of The Resurrection, Alton
Statement of Financial Position
As At 31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS						
Tangible Assets	17	2,267	761	-	3,028	4,036
Investments	18	-	-	21,576	21,576	22,475
		2,267	761	21,576	24,604	26,511
CURRENT ASSETS						
Stocks	19	500	-	-	500	500
Debtors	20	5,899	806	-	6,705	18,024
Cash at bank and in hand		75,926	175,016	-	240,612	212,183
		82,325	175,822	-	247,817	230,707
Creditors: Amounts Falling Due Within One Year	21	**(38,701)**	**(13,947)**	**-**	**(42,318)**	**(17,150)**
NET CURRENT ASSETS (LIABILITIES)		**43,624**	**161,875**	**-**	**205,499**	**213,557**
TOTAL ASSETS LESS CURRENT LIABILITIES		**45,891**	**162,636**	**21,576**	**230,103**	**240,068**
NET ASSETS		**45,891**	**162,636**	**21,576**	**230,103**	**240,068**
FUNDS OF THE CHARITY						
Endowment Funds					21,576	22,475
Restricted Funds					162,636	149,572
Unrestricted Funds					45,891	68,021
TOTAL FUNDS	23				230,103	240,068

On behalf of the board

Rev David Chattell
Trustee
12 May 2026

The notes on pages 8 to 19 form part of these financial statements.

1. General Information

Parochial Church Council Of The Parish Of The Resurrection, Alton is an unincorporated charity registered with the Charity Commission, registered charity number 1132545 . The principal address is .

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102) and the Charities Act 2011.

These financial statements have also been prepared in accordance with Church of England guidance entitled PCC Accountability: The Charities Act 2011 and the PCC, including the Church Accounting Regulations 2006 prescribed by the Business Committee of the General Synod

3. Accounting Policies

3.1. Basis of Preparation of Financial Statements

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

The charity is a Public Benefit Entity as defined by FRS 102.

3.2. Going Concern Disclosure

The trustees have not identified any material uncertainties related to events or conditions that may cast significant doubt about the charity's ability to continue as a going concern.

3.3. Fund Accounting

Unrestricted or general funds represent the funds of the Parochial Church Council (PCC) that are not subject to any restrictions regarding their use and are available for use at the discretion of the trustees for general purposes of the PCC.

Designated funds are unrestricted funds earmarked by the trustees for a particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible by law. They do not include the accounts of such groups that owe their main affiliation to another body nor those that are informal gatherings of church members.

3.4. Incoming Resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from collections is recognised when received.
- Planned giving receivable under Gift Aid is recognised when received. Income Tax recoverable on Gift Aid donations is recognised when the related income is recognised.
- Grants and legacies to the PCC are recognised when the PCC is notified of its legal entitlement and the amount due and its ultimate receipt by the PCC are reasonably certain.
- Income from church hall lettings is recognised when the rental is due.
- Dividends are recognised when they become due and payable. Interest income is recognised when it is due and is accrued accordingly.

3.5. Resources Expended
Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.
- Expenses in respect of grants are recognised at the earlier of when the grant is paid or when there is a binding obligation on the PCC to make a grant and it can be valued with reasonable certainty.
- the Common Mission Fund contributions are charged as an expense when payable.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

3.6. Tangible Fixed Assets and Depreciation
Consecrated land and benefice property is excluded from these financial statements under the terms of the Charities Act 2011.

No value is placed on moveable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or beneficial property and moveable church furnishings, whether maintenance or improvement, is written off as expenditure when incurred.

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The capitalisation threshold is £1,000.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	5% Straight line
Fixtures & Fittings	10% Straight line
Computer Equipment	20% Straight line

3.7. Investments
Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

3.8. Stocks and Work in Progress
Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

3.9. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3.10. Financial Instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or parable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Income from Donations and Legacies

	Unrestricted funds £	Restricted funds £	2025 Total funds £
Donations and gifts:			
Loose Plate Collections	20,076	824	20,900
Non Planned and Sundry Donations	10,391	11,690	22,081
Other Funds Generated	2,404	17,319	19,723
Planned Giving	119,979	295	120,274
Gift Aid Recoverable	28,668	1,109	29,777
Legacies	-	2,791	2,791
Grants:			
One Off Grants	3,238	18,219	21,457
Other:			
Mission Income	-	829	829
	184,756	53,076	237,832

	Unrestricted funds £	Restricted funds £	2024 Total funds £
Donations and gifts:			
Loose Plate Collections	20,315	2,077	22,392
Non Planned and Sundry Donations	2,915	5,868	8,783
Other Funds Generated	3,609	1,333	4,942
Planned Giving	116,929	2,930	119,859
Gift Aid Recoverable	29,145	844	29,989
Legacies	500	-	500
Grants:			
One Off Grants	2,489	2,500	4,989
Other:			
Mission Income	-	1,840	1,840
	175,902	17,392	193,294

5. Income from Other Trading Activities

	2025 Unrestricted funds £	2024 Unrestricted funds £
Monthly Market	4,356	3,842

6. Investment Income

	Unrestricted funds £	Restricted funds £	2025 Total funds £
Bank interest receivable	258	5,535	5,793
Interest from investments	1,392	-	1,392
	1,650	5,535	7,185

	Unrestricted funds £	Restricted funds £	2024 Total funds £
Bank interest receivable	295	6,862	7,157
Interest from investments	3,274	-	3,274
	3,569	6,862	10,431

7. Other Income

			2025
	Unrestricted funds	**Restricted funds**	**Total funds**
	£	**£**	**£**
Rental and other income from property	911	-	911
Alton Deanery	-	50	50
	911	50	961

			2024
	Unrestricted funds	**Restricted funds**	**Total funds**
	£	**£**	**£**
Rental and other income from property	911	-	911
Alton Deanery	-	425	425
	911	425	1,336

8. Net Income/(Expenditure)

The net expenditure is stated after charging/(crediting):

	2025	**2024**
	£	**£**
Depreciation of tangible fixed assets - owned	1,008	1,008

9. Analysis of Expenditure

				2025
	Activities undertaken directly (see note 10)	**Grant funding of activities** (see note 11)	**Support costs** (see note 12)	**Total**
	£	**£**	**£**	**£**
Raising funds	1,323	-	-	1,323
PCC	-	-	49,216	49,216
Ministry	130,348	-	600	130,948
All Saints	38,837	-	-	38,837
Holy Rood	11,896	-	-	11,896
St Lawrence	28,527	-	-	28,527
St Peters	8,317	-	-	8,317
Church Hall Lettings	11,208	-	-	11,208
Mission	-	20,457	6	20,463
Magazine Advertising and DoOnations	1,768	-	-	1,768
Youth Work	6,774	-	-	6,774
	238,998	20,457	49,822	309,277

	Activities undertaken directly (see note 10)	Grant funding of activities (see note 11)	Support costs (see note 12)	2024 Total
	£	£	£	£
Raising funds	1,555	-	-	1,555
PCC	1,604	-	45,700	47,304
Ministry	123,267	-	2,365	125,632
All Saints	21,108	-	-	21,108
Holy Rood	23,379	-	-	23,379
St Lawrence	29,163	-	-	29,163
St Peters	6,739	-	-	6,739
Church Hall Lettings	7,504	-	-	7,504
Mission	-	5,535	-	5,535
Magazine Advertising and DoOnations	1,556	-	-	1,556
Youth Work	6,683	-	6,500	13,183
	222,558	5,535	54,565	282,658

10. Direct Costs

	Raising funds	Ministry	All Saints	Holy Rood	St Lawrence	St Peters	Church Hall Lettings	Magazine Advertising and DoOnations	Youth Work	2025 Total
	£	£	£	£	£	£	£	£	£	£
Fundraising activities	1,323	-	-	-	-	-	-	1,768	-	3,091
Premises expenses	-	-	30,164	5,746	14,894	7,091	9,668	-	-	67,563
General administration	-	130,348	8,673	6,150	13,633	1,226	1,540	-	6,774	168,344
	1,323	130,348	38,837	11,896	28,527	8,317	11,208	1,768	6,774	238,998

	Raising funds	PCC	Ministry	All Saints	Holy Rood	St Lawrence	St Peters	Church Hall Lettings	Magazine Advertising and DoOnations	Youth Work	2024 Total
	£	£	£	£	£	£	£	£	£	£	£
Fundraising activities	1,555	1,604	-	-	-	-	-	-	1,556	-	4,715
Premises expenses	-	-	-	4,130	6,015	14,224	1,395	6,768	-	-	32,532
General administration	-	-	123,267	16,978	17,364	14,939	5,344	736	-	6,683	185,311
	1,555	1,604	123,267	21,108	23,379	29,163	6,739	7,504	1,556	6,683	222,558

11. Grants Payable

	2025 Grants to Institutions £	2024 Grants to Institutions £
Mission	20,457	5,535

12. Support Costs

	PCC £	Ministry £	Mission £	2025 Total £
Employee costs	29,422	-	-	29,422
General administration	18,186	600	6	18,792
Depreciation	1,008	-	-	1,008
Governance costs	600	-	-	600
	49,216	600	6	49,822

	PCC £	Ministry £	Youth Work £	2024 Total £
Employee costs	22,984	-	6,500	29,484
General administration	21,208	2,365	-	23,573
Depreciation	1,008	-	-	1,008
Governance costs	500	-	-	500
	45,700	2,365	6,500	54,565

13. Independent Examiner's Remuneration

	2025 £	2024 £
Independent examination of the financial statements	600	500

14. Staff Costs

Staff costs were as follows:

	2025 £	2024 £
Wages and salaries	28,323	22,708

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

15. Average Number of Employees

Average number of employees during the year was: 2 (2024:)

16. Funds Received As Agent

Alton Deanery Fund
Holds the contributions of local churches to the Deanery and pays out its expenses. This fund is controlled by Mrs Elspeth Mary Mackeggie Gurney, Deanery Synod Member.

Epoulbass Foundation UK
Epoulbass Foundation UK-Cameroon was founded by one of our worshipers, Fabienne Enongene, in 2014 after the death of her sister, who had devoted her life to helping young girls and vulnerable women escape from abusive marriages and relationships in the Eastern Region of Cameroon. She wanted to continue the work started by her sister Tata in her home village of Kanda in east Cameroon.

Tata set up a sewing workshop there in 2009 for the girls in the village to give them a means of earning a living. You can read more about this on our website:

Events: Dinner Dance in aid of Epoulbass Foundation UK

The funds held are small and to help Fabienne, POTR holds these on her behalf. Historically, these monies have been held as a 'Creditor' balance in the accounts. In 2020 we placed them in a separately identifiable fund.

	As at 01 January 2025	Amounts received	Amounts paid out	As at 31 December 2025
	£	£	£	£
Alton Deanery	529	50	(250)	329
Epoulbass Foundation UK	2,647	-	-	2,647
	3,176	50	(250)	2,976

	As at 01 January 2024	Amounts received	Amounts paid out	As at 31 December 2024
	£	£	£	£
Alton Deanery	288	449	(207)	530
Epoulbass Foundation UK	2,647	-	-	2,647
	2,935	449	(207)	3,177

17. Tangible Assets

	Land & Property Freehold	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£
Cost				
As at 1 January 2025	20,165	2,485	8,796	31,446
As at 31 December 2025	20,165	2,485	8,796	31,446
Depreciation				
As at 1 January 2025	16,129	2,485	8,796	27,410
Provided during the period	1,008	-	-	1,008
As at 31 December 2025	17,137	2,485	8,796	28,418

...CONTINUED

Net Book Value				
As at 31 December 2025	3,028	-	-	3,028
As at 1 January 2025	4,036	-	-	4,036

18. Investments

	Listed
	£
Cost or Valuation	
As at 1 January 2025	22,475
Revaluations	(899)
As at 31 December 2025	21,576
Provision	
As at 1 January 2025	-
As at 31 December 2025	-
Net Book Value	
As at 31 December 2025	21,576
As at 1 January 2025	22,475

19. Stocks

	2025	2024
	£	£
Stock	500	500

20. Debtors

	2025	2024
	£	£
Due within one year		
Prepayments and accrued income	260	727
Other debtors	6,445	17,297
	6,705	18,024

21. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
PAYE/NI creditor	1,089	729
Other creditors	34,125	10,766
Parochial fees paid in advance	7,001	5,569
Pension creditor	103	86
	42,318	17,150

22. Financial Instruments

The charity has the following financial instruments:

	2025	2024
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	21,577	22,475
Financial liabilities		

23. Movement in Funds

	As at 1 January 2025	Income	Expenditure	As at 31 December 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	61,741	240,418	(263,681)	38,478
Designated:				
Church Youth Choir	1,883	67	-	1,950
Holy Rood Bells	2,622	94	-	2,716
Parish Mission Action Plan	1,775	1,006	(34)	2,747
	6,280	1,167	(34)	7,413
Total unrestricted funds	68,021	241,585	(263,715)	45,891
Restricted funds				
All Saints Bells Fund	8,408	303	-	8,711
All Saints Fabric Fund	11,495	1,907	(10,097)	3,305
All Saints Maintenance & Costs	25,185	10,495	(17,075)	18,605
Alton Deanery	529	62	(250)	341
Butterfly Epoulbas Foundation UK	2,647	-	-	2,647
Holy Rood Fabric Fund	1,054	-	-	1,054
Church Street Investment Property	944	-	(251)	693
Minister Discretionary Fund	699	25	-	724
Mission	-	2,254	(2,254)	-
Organ Fund	9,208	1,021	(962)	9,267
POTR All Churches Fabric Fund	24,667	2,655	(2,745)	24,577
St Lawrence Fabric Fund	42,242	2,857	(1,516)	43,583
St Peter's Fabric Fund	958	4,390	(3,995)	1,353
Youth Work	19,265	22,546	(6,667)	35,144
Covernant	2,271	-	-	2,271
Quiet Garden	-	10,361	-	10,361
Total restricted funds	149,572	58,876	(45,812)	162,636
Endowment funds				
Permanent:				

...CONTINUED

Choir	22,475	-	(899)	21,576
Total funds	240,068	300,461	(310,426)	230,103

	As at 1 January 2024 £	Income £	Expenditure £	As at 31 December 2024 £
Unrestricted funds				
General:				
General unrestricted fund	56,508	233,566	(228,333)	61,741
Designated:				
Church Youth Choir	1,794	89	-	1,883
Holy Rood Bells	2,499	123	-	2,622
Parish Mission Action Plan	986	994	(205)	1,775
	5,279	1,206	(205)	6,280
Total unrestricted funds	61,787	234,772	(228,538)	68,021
Restricted funds				
All Saints Bells Fund	8,011	397	-	8,408
All Saints Fabric Fund	12,556	690	(1,751)	11,495
All Saints Maintenance & Costs	33,985	5,093	(22,126)	16,952
Alton Deanery	288	449	(208)	529
Butterfly Epoulbas Foundation UK	2,647	-	-	2,647
Holy Rood Fabric Fund	9,394	-	-	9,394
Church Street Investment Property	1,195	-	(251)	944
Minister Discretionary Fund	724	32	(57)	699
Mission	-	5,549	(5,549)	-
Organ Fund	9,390	555	(737)	9,208
POTR All Churches Fabric Fund	23,208	1,459	-	24,667
St Lawrence Fabric Fund	44,636	2,986	(5,380)	42,242
St Peter's Fabric Fund	3,658	2,644	(5,344)	958
Youth Work	26,467	5,723	(12,925)	19,265
Covernant	2,164	-	-	2,164
Total restricted funds	178,323	25,577	(54,328)	149,572
Endowment funds				
Permanent:				
Choir	21,972	-	503	22,475
Total funds	262,082	260,349	(282,363)	240,068

24. Transactions with Trustees

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

	2025	2024
	£	£

25. Related Party Disclosures

The parish bookkeeper, Mrs V E Hewitt, who is a member of the PCC, is self-employed as a bookkeeper, and through her business was paid £5,519 during the year.

	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Loose Plate Collections	20,900	22,392
Non Planned and Sundry Donations	22,081	8,783
Other Funds Generated	19,723	4,942
Planned Giving	120,274	119,859
Gift Aid Recoverable	29,777	29,989
Legacies	2,791	500
One Off Grants	21,457	4,989
Mission Income	829	1,840
	237,832	193,294
Charitable Activities:		
Church Hall Lettings		
Church Hall Lettings	42,084	38,450
	42,084	38,450
Concerts, Fairs and Events		
Concerts, Fairs and Events	1,212	3,301
	1,212	3,301
Magazine Advertising and DoOnations		
Magazine Advertising and Donations	672	1,858
	672	1,858
Parochial Fees		
Parochial Fees	6,159	7,837
	6,159	7,837
Other trading activities		
Monthly Market	4,356	3,842
	4,356	3,842
Investments		
Income from listed investments (Choir Endowment)	1,392	3,274
Bank and Building Society Interest	5,793	7,157
	7,185	10,431
Other		
Rental and other income from property	911	911
Alton Deanery	50	425
	961	1,336
	300,461	260,349

...CONTINUED

EXPENDITURE ON:		
Raising funds		
Concerts, Fairs and Events Costs	(1,188)	(1,473)
Stewardship	(135)	(82)
	(1,323)	(1,555)
Charitable Activities:		
PCC		
Concerts, Fairs and Events Costs	-	(1,604)
Wages and salaries	(28,323)	(22,708)
Recruitment costs	(1,099)	(276)
Computer software, consumables and maintenance	(2,269)	(2,081)
Repairs, renewals and maintenance	(2,021)	(1,444)
Postage and stationery	(591)	(719)
Printing	(409)	(795)
Photocopying	(1,983)	(2,032)
Training seminars and workshops	(202)	(2,525)
Telecommunications	(2,248)	(1,836)
Payroll services	(210)	(210)
Parish Bookkeeper	(4,243)	(5,519)
Bank charges	(313)	(364)
Other office costs	-	(12)
Sundry expenses	(3,697)	(3,671)
Depreciation	(1,008)	(1,008)
Independent examiner's fees	(600)	(500)
	(49,216)	(47,304)
Ministry		
Music, Organ and Choir costs	(9,889)	(10,964)
Ministry Parish Share	(120,459)	(112,303)
Clergy Expenses	(600)	(2,365)
	(130,948)	(125,632)
All Saints		
Premises costs	(30,164)	(4,130)
Repairs, renewals and maintenance	(4,563)	(12,993)
Insurance	(4,110)	(3,985)
	(38,837)	(21,108)
Holy Rood		
Premises costs	(5,746)	(6,015)
Repairs, renewals and maintenance	(3,271)	(14,537)
Insurance	(2,879)	(2,827)
	(11,896)	(23,379)
St Lawrence		
Premises costs	(14,894)	(14,224)
Repairs, renewals and maintenance	(5,155)	(7,709)
Insurance	(8,478)	(7,230)
	(28,527)	(29,163)

...CONTINUED

St Peters		
Premises costs	(7,091)	(1,395)
Repairs, renewals and maintenance	(350)	(5,344)
Insurance	(876)	-
	(8,317)	(6,739)
Church Hall Lettings		
Premises costs	(9,668)	(6,768)
Repairs, renewals and maintenance	(1,540)	(736)
	(11,208)	(7,504)
Mission		
Grants to institutions	(20,457)	(5,535)
Bank charges	(6)	-
	(20,463)	(5,535)
Magazine Advertising and DoOnations		
Advertising, marketing, direct mail and publicity	(1,768)	(1,556)
	(1,768)	(1,556)
Youth Work		
Youth work costs	(6,774)	(6,683)
College Chaplain	-	(6,500)
	(6,774)	(13,183)
Other		
Alton Deanery expenditure	(250)	(208)
	(250)	(208)
	(309,527)	(282,866)
NET EXPENDITURE BEFORE INVESTMENT LOSSES	**(9,066)**	**(22,517)**
Net (losses)/gains on investments		
(Deficit)/surplus on revaluation of investments	(899)	503
	(899)	503
NET EXPENDITURE	**(9,965)**	**(22,014)**

Charity registration number: 1132545

PAROCHIAL CHURCH COUNCIL OF THE PARISH OF THE RESURRECTION, ALTON
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Powdin & Co Limited
Chartered Accountants
Hampshire House, 204 Holly Road
Aldershot
Hampshire
GU12 4SE

Parochial Church Council Of The Parish Of The Resurrection, Alton
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The following pages do not form part of the statutory accounts:	
Detailed Statement of Financial Activities	20—22

Parochial Church Council Of The Parish Of The Resurrection, Alton
Reference and Administrative Details
For The Year Ended 31 December 2025

Trustees	Rev Andrew Micklefield - Vicar (resigned 31/03/2025) Rev David Chattell Mrs Wendy Burnhams - Assistant Curate Mr Jon Rooke - Assistant Priest Mr Peter Owen-Jones - Assistant Priest Mr Bruce Nicole - Assistant Priest Mrs Debbie Parker (nee Thrower) - LLM Mrs Angela Briggs - Churchwarden - All Saints Mr Matthew Bayliss - Churchwarden - Holy Rood Mrs Helen Walters - Churchwarden - Holy Rood Mr Clive Muller - Churchwarden - St Lawrence Mr Magnus Weighton - Churchwarden - St Lawrence (resigned 20/05/2025) Miss Kay Walker - Churchwarden - St Lawrence (appointed 20/05/2025) Mrs Sandra Neish - Churchwarden - St Peters Mr Derek Gurney - Deanery Synod Member Mrs Victoria Hewitt - Deanery Synod Member Mr Keith Oliver - Deanery Synod Member Mrs Sue Hubbard - Deanery Synod Member (appointed 20/05/2025) Mrs Elspeth Gurney - Deanery Synod Member (appointed 20/05/2025) Mr Robin Kemp - Special Interest St Lawrence Mrs Lisa Hillan - Special Interest Holy Rood Mrs Cheryl Fisher - Special Interest St Peter's Mrs Anne Mason - Special Interest All Saints Mr Mark Penfold - Special Interest Church Buildings (appointed 20/05/2025) Mr Craig Stolton - Treasurer (resigned 21/09/2025) Mr Paul Susans - Treasurer (appointed 21/09/2025)
Charity Number	1132545
Independent Examiner	Mr Laurie Powell BSc FCA Powdin & Co Limited Chartered Accountants Hampshire House, 204 Holly Road Aldershot Hampshire GU12 4SE

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

Objectives and Activities

Aims and Objectives
The Parochial Church Council of the Parish of the Resurrection, Alton (PCC) comprises of 15 trustees who together have the collective responsibility of cooperating with the incumbent, the Reverend CanAndrew Micklefield, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is responsible for the overall running of the Parish and complying with all legal and regulatory requirements that are placed upon it.

Significant Activities
Refer to POTR Annual Report 2025.

Public Benefit
The trustees carried out their duties and made decisions taking due regard of their obligation to exercise their powers for the public benefit. Apart from serving their core religious purposes, the church premises are regularly used by local schools, colleges, pre-school groups, choir and other music organisations. Concerts and other events are held which are attended by the wider local community. Contact is maintained with various local organisations to provide pastoral, community and social services for all ages, especially the young and the elderly. The parish has an active engagement in various ways with the two Church of England primary schools in Alton. The parish is frequently involved in supporting major events in the town.
The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

Main Achievements
Refer to POTR Annual Report 2025.

Financial Review

Financial Position
Refer to POTR Treasurers Report 2025.

Reserves Policy
The policy was reviewed and updated in December 2021 and is available as a download from our website at:

https://potr-alton.co.uk/policies/ (from the home page, select the 'About Us' menu and then 'Policies')

Structure, Governance and Management

Governing Document
The Parish of the Resurrection was formed in 2010 from the former parishes of St Lawrence Alton, All Saints Alton, and Holy Rood Holybourne. The parish is also in covenant with Alton Methodist Church as part of the Greater Alton Project (GAP). The GAP partnership celebrated its 10th anniversary in November 2019.

The Parochial Church Council (PCC) is a corporate body established by the Church of England. The appointment of PCC members is governed by the procedures set out in the Church Representation Rules.

The PCC met regularly throughout the year and considered all issues for which it had a responsibility in law or where it had been given responsibility through the Church of England. The PCC is supported in its work by various committees supplemented by specific task groups as required. The main ones are:

• Local Church Groups for St Lawrence, St Peter's, All Saints and Holy Rood

...CONTINUED

Governing Document - continued
• Administration and Finance
• Worship and Spiritual Life (Ministry Team)
• Community and Outreach

The PCC has a Executive Group which meets to act as the Standing Committee, Buildings Project Team and a Churchwardens Forum. The ex-officio members of the Standing Committee are the Incumbent, Associate Vicar, Churchwardens and the Treasurer.

The trustees' report was approved by the board of trustees and signed on its behalf by:

Rev David Chattell
Trustee
12 May 2026

Parochial Church Council Of The Parish Of The Resurrection, Alton
Independent Examiner's Report to the Trustees of Parochial Church Council Of The Parish Of The Resurrection, Alton
For The Year Ended 31 December 2025

I report to the trustees on my examination of the accounts of Parochial Church Council Of The Parish Of The Resurrection, Alton (the Trust) for the year ended 31 December 2025.

Responsibilities and Basis of Report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent Examiner's Statement
Since the Trust'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 Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents 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.

Mr Laurie Powell BSc FCA
12 May 2026
Powdin & Co Ltd
Chartered Accountants
Hampshire House, 204 Holly Road
Aldershot
Hampshire
GU12 4SE

Parochial Church Council Of The Parish Of The Resurrection, Alton
Statement of Financial Activities
For The Year Ended 31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:						
Donations and legacies	4	184,756	53,076	-	237,832	193,294
Charitable activities:						
Concerts, Fairs and Events		997	215	-	1,212	3,301
Parochial Fees		6,159	-	-	6,159	7,837
Church Hall Lettings		42,084	-	-	42,084	38,450
Magazine Advertising and DoOnations		672	-	-	672	1,858
Other trading activities	5	4,356	-	-	4,356	3,842
Investments	6	1,650	5,535	-	7,185	10,431
Other	7	911	50	-	961	1,336
		241,585	58,876	-	300,461	260,349
EXPENDITURE ON:						
Raising funds	9	(1,323)	-	-	(1,323)	(1,555)
Charitable activities:	9					
PCC		(48,965)	(251)	-	(49,216)	(47,304)
Church Hall Lettings		(10,246)	(962)	-	(11,208)	(7,504)
Magazine Advertising and DoOnations		(1,768)	-	-	(1,768)	(1,556)
St Lawrence		(27,011)	(1,516)	-	(28,527)	(29,163)
St Peters		(3,323)	(4,994)	-	(8,317)	(6,739)
All Saints		(11,772)	(27,065)	-	(38,837)	(21,108)
Holy Rood		(10,150)	(1,746)	-	(11,896)	(23,379)
Mission		(18,209)	(2,254)	-	(20,463)	(5,535)
Ministry		(130,948)	-	-	(130,948)	(125,632)
Youth Work		-	(6,774)	-	(6,774)	(13,183)
Other		-	(250)	-	(250)	(208)
		(263,715)	(45,812)	-	(309,527)	(282,866)
NET EXPENDITURE BEFORE INVESTMENT LOSSES		(22,130)	13,064	-	(9,066)	(22,517)
Net (losses)/gains on investments		-	-	(899)	(899)	503
NET EXPENDITURE		(22,130)	13,064	(899)	(9,965)	(22,014)
NET MOVEMENT IN FUNDS		(22,130)	13,064	(899)	(9,965)	(22,014)
RECONCILIATION OF FUNDS:						
Total funds brought forward		68,021	149,572	22,475	240,068	262,082
TOTAL FUNDS CARRIED FORWARD	23	45,891	162,636	21,576	230,103	240,068

The notes on pages 8 to 19 form part of these financial statements.

Parochial Church Council Of The Parish Of The Resurrection, Alton
Comparative Statement of Financial Activities
For The Year Ended 31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	4	175,902	17,392	-	193,294
Charitable activities:					
Concerts, Fairs and Events		2,403	898	-	3,301
Parochial Fees		7,837	-	-	7,837
Church Hall Lettings		38,450	-	-	38,450
Magazine Advertising and DoOnations		1,858	-	-	1,858
Other trading activities	5	3,842	-	-	3,842
Investments	6	3,569	6,862	-	10,431
Other	7	911	425	-	1,336
		234,772	25,577	-	260,349
EXPENDITURE ON:					
Raising funds	9	(1,555)	-	-	(1,555)
Charitable activities:	9				
PCC		(46,982)	(322)	-	(47,304)
Church Hall Lettings		(7,504)	-	-	(7,504)
Magazine Advertising and DoOnations		(1,556)	-	-	(1,556)
St Lawrence		(23,046)	(6,117)	-	(29,163)
St Peters		(1,395)	(5,344)	-	(6,739)
All Saints		(9,373)	(11,735)	-	(21,108)
Holy Rood		(11,237)	(12,142)	-	(23,379)
Mission		-	(5,535)	-	(5,535)
Ministry		(125,632)	-	-	(125,632)
Youth Work		(258)	(12,925)	-	(13,183)
Other		-	(208)	-	(208)
		(228,538)	(54,328)	-	(282,866)
NET EXPENDITURE BEFORE INVESTMENT LOSSES		6,234	(28,751)	-	(22,517)
Net gains on investments		-	-	503	503
NET EXPENDITURE		6,234	(28,751)	503	(22,014)
NET MOVEMENT IN FUNDS		6,234	(28,751)	503	(22,014)
RECONCILIATION OF FUNDS:					
Total funds brought forward		61,787	178,323	21,972	262,082
TOTAL FUNDS CARRIED FORWARD	23	68,021	149,572	22,475	240,068

The notes on pages 8 to 19 form part of these financial statements.

Parochial Church Council Of The Parish Of The Resurrection, Alton
Statement of Financial Position
As At 31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS						
Tangible Assets	17	2,267	761	-	3,028	4,036
Investments	18	-	-	21,576	21,576	22,475
		2,267	761	21,576	24,604	26,511
CURRENT ASSETS						
Stocks	19	500	-	-	500	500
Debtors	20	5,899	806	-	6,705	18,024
Cash at bank and in hand		75,926	175,016	-	240,612	212,183
		82,325	175,822	-	247,817	230,707
Creditors: Amounts Falling Due Within One Year	21	**(38,701)**	**(13,947)**	**-**	**(42,318)**	**(17,150)**
NET CURRENT ASSETS (LIABILITIES)		**43,624**	**161,875**	**-**	**205,499**	**213,557**
TOTAL ASSETS LESS CURRENT LIABILITIES		**45,891**	**162,636**	**21,576**	**230,103**	**240,068**
NET ASSETS		**45,891**	**162,636**	**21,576**	**230,103**	**240,068**
FUNDS OF THE CHARITY						
Endowment Funds					21,576	22,475
Restricted Funds					162,636	149,572
Unrestricted Funds					45,891	68,021
TOTAL FUNDS	23				230,103	240,068

On behalf of the board

Rev David Chattell
Trustee
12 May 2026

The notes on pages 8 to 19 form part of these financial statements.

1. General Information

Parochial Church Council Of The Parish Of The Resurrection, Alton is an unincorporated charity registered with the Charity Commission, registered charity number 1132545 . The principal address is .

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102) and the Charities Act 2011.

These financial statements have also been prepared in accordance with Church of England guidance entitled PCC Accountability: The Charities Act 2011 and the PCC, including the Church Accounting Regulations 2006 prescribed by the Business Committee of the General Synod

3. Accounting Policies

3.1. Basis of Preparation of Financial Statements

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

The charity is a Public Benefit Entity as defined by FRS 102.

3.2. Going Concern Disclosure

The trustees have not identified any material uncertainties related to events or conditions that may cast significant doubt about the charity's ability to continue as a going concern.

3.3. Fund Accounting

Unrestricted or general funds represent the funds of the Parochial Church Council (PCC) that are not subject to any restrictions regarding their use and are available for use at the discretion of the trustees for general purposes of the PCC.

Designated funds are unrestricted funds earmarked by the trustees for a particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible by law. They do not include the accounts of such groups that owe their main affiliation to another body nor those that are informal gatherings of church members.

3.4. Incoming Resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from collections is recognised when received.
- Planned giving receivable under Gift Aid is recognised when received. Income Tax recoverable on Gift Aid donations is recognised when the related income is recognised.
- Grants and legacies to the PCC are recognised when the PCC is notified of its legal entitlement and the amount due and its ultimate receipt by the PCC are reasonably certain.
- Income from church hall lettings is recognised when the rental is due.
- Dividends are recognised when they become due and payable. Interest income is recognised when it is due and is accrued accordingly.

3.5. Resources Expended
Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.
- Expenses in respect of grants are recognised at the earlier of when the grant is paid or when there is a binding obligation on the PCC to make a grant and it can be valued with reasonable certainty.
- the Common Mission Fund contributions are charged as an expense when payable.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

3.6. Tangible Fixed Assets and Depreciation
Consecrated land and benefice property is excluded from these financial statements under the terms of the Charities Act 2011.

No value is placed on moveable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or beneficial property and moveable church furnishings, whether maintenance or improvement, is written off as expenditure when incurred.

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The capitalisation threshold is £1,000.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	5% Straight line
Fixtures & Fittings	10% Straight line
Computer Equipment	20% Straight line

3.7. Investments
Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

3.8. Stocks and Work in Progress
Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

3.9. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3.10. Financial Instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or parable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Income from Donations and Legacies

	Unrestricted funds £	Restricted funds £	2025 Total funds £
Donations and gifts:			
Loose Plate Collections	20,076	824	20,900
Non Planned and Sundry Donations	10,391	11,690	22,081
Other Funds Generated	2,404	17,319	19,723
Planned Giving	119,979	295	120,274
Gift Aid Recoverable	28,668	1,109	29,777
Legacies	-	2,791	2,791
Grants:			
One Off Grants	3,238	18,219	21,457
Other:			
Mission Income	-	829	829
	184,756	53,076	237,832

	Unrestricted funds £	Restricted funds £	2024 Total funds £
Donations and gifts:			
Loose Plate Collections	20,315	2,077	22,392
Non Planned and Sundry Donations	2,915	5,868	8,783
Other Funds Generated	3,609	1,333	4,942
Planned Giving	116,929	2,930	119,859
Gift Aid Recoverable	29,145	844	29,989
Legacies	500	-	500
Grants:			
One Off Grants	2,489	2,500	4,989
Other:			
Mission Income	-	1,840	1,840
	175,902	17,392	193,294

5. Income from Other Trading Activities

	2025 Unrestricted funds £	2024 Unrestricted funds £
Monthly Market	4,356	3,842

6. Investment Income

	Unrestricted funds £	Restricted funds £	2025 Total funds £
Bank interest receivable	258	5,535	5,793
Interest from investments	1,392	-	1,392
	1,650	5,535	7,185

	Unrestricted funds £	Restricted funds £	2024 Total funds £
Bank interest receivable	295	6,862	7,157
Interest from investments	3,274	-	3,274
	3,569	6,862	10,431

7. Other Income

			2025
	Unrestricted funds	**Restricted funds**	**Total funds**
	£	**£**	**£**
Rental and other income from property	911	-	911
Alton Deanery	-	50	50
	911	50	961

			2024
	Unrestricted funds	**Restricted funds**	**Total funds**
	£	**£**	**£**
Rental and other income from property	911	-	911
Alton Deanery	-	425	425
	911	425	1,336

8. Net Income/(Expenditure)

The net expenditure is stated after charging/(crediting):

	2025	**2024**
	£	**£**
Depreciation of tangible fixed assets - owned	1,008	1,008

9. Analysis of Expenditure

				2025
	Activities undertaken directly (see note 10)	**Grant funding of activities** (see note 11)	**Support costs** (see note 12)	**Total**
	£	**£**	**£**	**£**
Raising funds	1,323	-	-	1,323
PCC	-	-	49,216	49,216
Ministry	130,348	-	600	130,948
All Saints	38,837	-	-	38,837
Holy Rood	11,896	-	-	11,896
St Lawrence	28,527	-	-	28,527
St Peters	8,317	-	-	8,317
Church Hall Lettings	11,208	-	-	11,208
Mission	-	20,457	6	20,463
Magazine Advertising and DoOnations	1,768	-	-	1,768
Youth Work	6,774	-	-	6,774
	238,998	20,457	49,822	309,277

	Activities undertaken directly (see note 10)	Grant funding of activities (see note 11)	Support costs (see note 12)	2024 Total
	£	£	£	£
Raising funds	1,555	-	-	1,555
PCC	1,604	-	45,700	47,304
Ministry	123,267	-	2,365	125,632
All Saints	21,108	-	-	21,108
Holy Rood	23,379	-	-	23,379
St Lawrence	29,163	-	-	29,163
St Peters	6,739	-	-	6,739
Church Hall Lettings	7,504	-	-	7,504
Mission	-	5,535	-	5,535
Magazine Advertising and DoOnations	1,556	-	-	1,556
Youth Work	6,683	-	6,500	13,183
	222,558	5,535	54,565	282,658

10. Direct Costs

	Raising funds	Ministry	All Saints	Holy Rood	St Lawrence	St Peters	Church Hall Lettings	Magazine Advertising and DoOnations	Youth Work	2025 Total
	£	£	£	£	£	£	£	£	£	£
Fundraising activities	1,323	-	-	-	-	-	-	1,768	-	3,091
Premises expenses	-	-	30,164	5,746	14,894	7,091	9,668	-	-	67,563
General administration	-	130,348	8,673	6,150	13,633	1,226	1,540	-	6,774	168,344
	1,323	130,348	38,837	11,896	28,527	8,317	11,208	1,768	6,774	238,998

	Raising funds	PCC	Ministry	All Saints	Holy Rood	St Lawrence	St Peters	Church Hall Lettings	Magazine Advertising and DoOnations	Youth Work	2024 Total
	£	£	£	£	£	£	£	£	£	£	£
Fundraising activities	1,555	1,604	-	-	-	-	-	-	1,556	-	4,715
Premises expenses	-	-	-	4,130	6,015	14,224	1,395	6,768	-	-	32,532
General administration	-	-	123,267	16,978	17,364	14,939	5,344	736	-	6,683	185,311
	1,555	1,604	123,267	21,108	23,379	29,163	6,739	7,504	1,556	6,683	222,558

11. Grants Payable

	2025 Grants to Institutions £	2024 Grants to Institutions £
Mission	20,457	5,535

12. Support Costs

	PCC £	Ministry £	Mission £	2025 Total £
Employee costs	29,422	-	-	29,422
General administration	18,186	600	6	18,792
Depreciation	1,008	-	-	1,008
Governance costs	600	-	-	600
	49,216	600	6	49,822

	PCC £	Ministry £	Youth Work £	2024 Total £
Employee costs	22,984	-	6,500	29,484
General administration	21,208	2,365	-	23,573
Depreciation	1,008	-	-	1,008
Governance costs	500	-	-	500
	45,700	2,365	6,500	54,565

13. Independent Examiner's Remuneration

	2025 £	2024 £
Independent examination of the financial statements	600	500

14. Staff Costs

Staff costs were as follows:

	2025 £	2024 £
Wages and salaries	28,323	22,708

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

15. Average Number of Employees

Average number of employees during the year was: 2 (2024:)

16. Funds Received As Agent

Alton Deanery Fund
Holds the contributions of local churches to the Deanery and pays out its expenses. This fund is controlled by Mrs Elspeth Mary Mackeggie Gurney, Deanery Synod Member.

Epoulbass Foundation UK
Epoulbass Foundation UK-Cameroon was founded by one of our worshipers, Fabienne Enongene, in 2014 after the death of her sister, who had devoted her life to helping young girls and vulnerable women escape from abusive marriages and relationships in the Eastern Region of Cameroon. She wanted to continue the work started by her sister Tata in her home village of Kanda in east Cameroon.

Tata set up a sewing workshop there in 2009 for the girls in the village to give them a means of earning a living. You can read more about this on our website:

Events: Dinner Dance in aid of Epoulbass Foundation UK

The funds held are small and to help Fabienne, POTR holds these on her behalf. Historically, these monies have been held as a 'Creditor' balance in the accounts. In 2020 we placed them in a separately identifiable fund.

	As at 01 January 2025	Amounts received	Amounts paid out	As at 31 December 2025
	£	£	£	£
Alton Deanery	529	50	(250)	329
Epoulbass Foundation UK	2,647	-	-	2,647
	3,176	50	(250)	2,976

	As at 01 January 2024	Amounts received	Amounts paid out	As at 31 December 2024
	£	£	£	£
Alton Deanery	288	449	(207)	530
Epoulbass Foundation UK	2,647	-	-	2,647
	2,935	449	(207)	3,177

17. Tangible Assets

	Land & Property Freehold	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£
Cost				
As at 1 January 2025	20,165	2,485	8,796	31,446
As at 31 December 2025	20,165	2,485	8,796	31,446
Depreciation				
As at 1 January 2025	16,129	2,485	8,796	27,410
Provided during the period	1,008	-	-	1,008
As at 31 December 2025	17,137	2,485	8,796	28,418

...CONTINUED

Net Book Value				
As at 31 December 2025	3,028	-	-	3,028
As at 1 January 2025	4,036	-	-	4,036

18. Investments

	Listed
	£
Cost or Valuation	
As at 1 January 2025	22,475
Revaluations	(899)
As at 31 December 2025	21,576
Provision	
As at 1 January 2025	-
As at 31 December 2025	-
Net Book Value	
As at 31 December 2025	21,576
As at 1 January 2025	22,475

19. Stocks

	2025	2024
	£	£
Stock	500	500

20. Debtors

	2025	2024
	£	£
Due within one year		
Prepayments and accrued income	260	727
Other debtors	6,445	17,297
	6,705	18,024

21. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
PAYE/NI creditor	1,089	729
Other creditors	34,125	10,766
Parochial fees paid in advance	7,001	5,569
Pension creditor	103	86
	42,318	17,150

22. Financial Instruments

The charity has the following financial instruments:

	2025	2024
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	21,577	22,475
Financial liabilities		

23. Movement in Funds

	As at 1 January 2025	Income	Expenditure	As at 31 December 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	61,741	240,418	(263,681)	38,478
Designated:				
Church Youth Choir	1,883	67	-	1,950
Holy Rood Bells	2,622	94	-	2,716
Parish Mission Action Plan	1,775	1,006	(34)	2,747
	6,280	1,167	(34)	7,413
Total unrestricted funds	68,021	241,585	(263,715)	45,891
Restricted funds				
All Saints Bells Fund	8,408	303	-	8,711
All Saints Fabric Fund	11,495	1,907	(10,097)	3,305
All Saints Maintenance & Costs	25,185	10,495	(17,075)	18,605
Alton Deanery	529	62	(250)	341
Butterfly Epoulbas Foundation UK	2,647	-	-	2,647
Holy Rood Fabric Fund	1,054	-	-	1,054
Church Street Investment Property	944	-	(251)	693
Minister Discretionary Fund	699	25	-	724
Mission	-	2,254	(2,254)	-
Organ Fund	9,208	1,021	(962)	9,267
POTR All Churches Fabric Fund	24,667	2,655	(2,745)	24,577
St Lawrence Fabric Fund	42,242	2,857	(1,516)	43,583
St Peter's Fabric Fund	958	4,390	(3,995)	1,353
Youth Work	19,265	22,546	(6,667)	35,144
Covernant	2,271	-	-	2,271
Quiet Garden	-	10,361	-	10,361
Total restricted funds	149,572	58,876	(45,812)	162,636
Endowment funds				
Permanent:				

...CONTINUED

Choir	22,475	-	(899)	21,576
Total funds	240,068	300,461	(310,426)	230,103

	As at 1 January 2024 £	Income £	Expenditure £	As at 31 December 2024 £
Unrestricted funds				
General:				
General unrestricted fund	56,508	233,566	(228,333)	61,741
Designated:				
Church Youth Choir	1,794	89	-	1,883
Holy Rood Bells	2,499	123	-	2,622
Parish Mission Action Plan	986	994	(205)	1,775
	5,279	1,206	(205)	6,280
Total unrestricted funds	61,787	234,772	(228,538)	68,021
Restricted funds				
All Saints Bells Fund	8,011	397	-	8,408
All Saints Fabric Fund	12,556	690	(1,751)	11,495
All Saints Maintenance & Costs	33,985	5,093	(22,126)	16,952
Alton Deanery	288	449	(208)	529
Butterfly Epoulbas Foundation UK	2,647	-	-	2,647
Holy Rood Fabric Fund	9,394	-	-	9,394
Church Street Investment Property	1,195	-	(251)	944
Minister Discretionary Fund	724	32	(57)	699
Mission	-	5,549	(5,549)	-
Organ Fund	9,390	555	(737)	9,208
POTR All Churches Fabric Fund	23,208	1,459	-	24,667
St Lawrence Fabric Fund	44,636	2,986	(5,380)	42,242
St Peter's Fabric Fund	3,658	2,644	(5,344)	958
Youth Work	26,467	5,723	(12,925)	19,265
Covernant	2,164	-	-	2,164
Total restricted funds	178,323	25,577	(54,328)	149,572
Endowment funds				
Permanent:				
Choir	21,972	-	503	22,475
Total funds	262,082	260,349	(282,363)	240,068

24. Transactions with Trustees

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

	2025	2024
	£	£

25. Related Party Disclosures

The parish bookkeeper, Mrs V E Hewitt, who is a member of the PCC, is self-employed as a bookkeeper, and through her business was paid £5,519 during the year.

	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Loose Plate Collections	20,900	22,392
Non Planned and Sundry Donations	22,081	8,783
Other Funds Generated	19,723	4,942
Planned Giving	120,274	119,859
Gift Aid Recoverable	29,777	29,989
Legacies	2,791	500
One Off Grants	21,457	4,989
Mission Income	829	1,840
	237,832	193,294
Charitable Activities:		
Church Hall Lettings		
Church Hall Lettings	42,084	38,450
	42,084	38,450
Concerts, Fairs and Events		
Concerts, Fairs and Events	1,212	3,301
	1,212	3,301
Magazine Advertising and DoOnations		
Magazine Advertising and Donations	672	1,858
	672	1,858
Parochial Fees		
Parochial Fees	6,159	7,837
	6,159	7,837
Other trading activities		
Monthly Market	4,356	3,842
	4,356	3,842
Investments		
Income from listed investments (Choir Endowment)	1,392	3,274
Bank and Building Society Interest	5,793	7,157
	7,185	10,431
Other		
Rental and other income from property	911	911
Alton Deanery	50	425
	961	1,336
	300,461	260,349

...CONTINUED

EXPENDITURE ON:		
Raising funds		
Concerts, Fairs and Events Costs	(1,188)	(1,473)
Stewardship	(135)	(82)
	(1,323)	(1,555)
Charitable Activities:		
PCC		
Concerts, Fairs and Events Costs	-	(1,604)
Wages and salaries	(28,323)	(22,708)
Recruitment costs	(1,099)	(276)
Computer software, consumables and maintenance	(2,269)	(2,081)
Repairs, renewals and maintenance	(2,021)	(1,444)
Postage and stationery	(591)	(719)
Printing	(409)	(795)
Photocopying	(1,983)	(2,032)
Training seminars and workshops	(202)	(2,525)
Telecommunications	(2,248)	(1,836)
Payroll services	(210)	(210)
Parish Bookkeeper	(4,243)	(5,519)
Bank charges	(313)	(364)
Other office costs	-	(12)
Sundry expenses	(3,697)	(3,671)
Depreciation	(1,008)	(1,008)
Independent examiner's fees	(600)	(500)
	(49,216)	(47,304)
Ministry		
Music, Organ and Choir costs	(9,889)	(10,964)
Ministry Parish Share	(120,459)	(112,303)
Clergy Expenses	(600)	(2,365)
	(130,948)	(125,632)
All Saints		
Premises costs	(30,164)	(4,130)
Repairs, renewals and maintenance	(4,563)	(12,993)
Insurance	(4,110)	(3,985)
	(38,837)	(21,108)
Holy Rood		
Premises costs	(5,746)	(6,015)
Repairs, renewals and maintenance	(3,271)	(14,537)
Insurance	(2,879)	(2,827)
	(11,896)	(23,379)
St Lawrence		
Premises costs	(14,894)	(14,224)
Repairs, renewals and maintenance	(5,155)	(7,709)
Insurance	(8,478)	(7,230)
	(28,527)	(29,163)

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St Peters		
Premises costs	(7,091)	(1,395)
Repairs, renewals and maintenance	(350)	(5,344)
Insurance	(876)	-
	(8,317)	(6,739)
Church Hall Lettings		
Premises costs	(9,668)	(6,768)
Repairs, renewals and maintenance	(1,540)	(736)
	(11,208)	(7,504)
Mission		
Grants to institutions	(20,457)	(5,535)
Bank charges	(6)	-
	(20,463)	(5,535)
Magazine Advertising and DoOnations		
Advertising, marketing, direct mail and publicity	(1,768)	(1,556)
	(1,768)	(1,556)
Youth Work		
Youth work costs	(6,774)	(6,683)
College Chaplain	-	(6,500)
	(6,774)	(13,183)
Other		
Alton Deanery expenditure	(250)	(208)
	(250)	(208)
	(309,527)	(282,866)
NET EXPENDITURE BEFORE INVESTMENT LOSSES	**(9,066)**	**(22,517)**
Net (losses)/gains on investments		
(Deficit)/surplus on revaluation of investments	(899)	503
	(899)	503
NET EXPENDITURE	**(9,965)**	**(22,014)**

Charity registration number: 1132545

PAROCHIAL CHURCH COUNCIL OF THE PARISH OF THE RESURRECTION, ALTON
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Powdin & Co Limited
Chartered Accountants
Hampshire House, 204 Holly Road
Aldershot
Hampshire
GU12 4SE

Parochial Church Council Of The Parish Of The Resurrection, Alton
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Parochial Church Council Of The Parish Of The Resurrection, Alton
Reference and Administrative Details
For The Year Ended 31 December 2025

Trustees	Rev Andrew Micklefield - Vicar (resigned 31/03/2025) Rev David Chattell Mrs Wendy Burnhams - Assistant Curate Mr Jon Rooke - Assistant Priest Mr Peter Owen-Jones - Assistant Priest Mr Bruce Nicole - Assistant Priest Mrs Debbie Parker (nee Thrower) - LLM Mrs Angela Briggs - Churchwarden - All Saints Mr Matthew Bayliss - Churchwarden - Holy Rood Mrs Helen Walters - Churchwarden - Holy Rood Mr Clive Muller - Churchwarden - St Lawrence Mr Magnus Weighton - Churchwarden - St Lawrence (resigned 20/05/2025) Miss Kay Walker - Churchwarden - St Lawrence (appointed 20/05/2025) Mrs Sandra Neish - Churchwarden - St Peters Mr Derek Gurney - Deanery Synod Member Mrs Victoria Hewitt - Deanery Synod Member Mr Keith Oliver - Deanery Synod Member Mrs Sue Hubbard - Deanery Synod Member (appointed 20/05/2025) Mrs Elspeth Gurney - Deanery Synod Member (appointed 20/05/2025) Mr Robin Kemp - Special Interest St Lawrence Mrs Lisa Hillan - Special Interest Holy Rood Mrs Cheryl Fisher - Special Interest St Peter's Mrs Anne Mason - Special Interest All Saints Mr Mark Penfold - Special Interest Church Buildings (appointed 20/05/2025) Mr Craig Stolton - Treasurer (resigned 21/09/2025) Mr Paul Susans - Treasurer (appointed 21/09/2025)
Charity Number	1132545
Independent Examiner	Mr Laurie Powell BSc FCA Powdin & Co Limited Chartered Accountants Hampshire House, 204 Holly Road Aldershot Hampshire GU12 4SE

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

Objectives and Activities

Aims and Objectives
The Parochial Church Council of the Parish of the Resurrection, Alton (PCC) comprises of 15 trustees who together have the collective responsibility of cooperating with the incumbent, the Reverend CanAndrew Micklefield, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is responsible for the overall running of the Parish and complying with all legal and regulatory requirements that are placed upon it.

Significant Activities
Refer to POTR Annual Report 2025.

Public Benefit
The trustees carried out their duties and made decisions taking due regard of their obligation to exercise their powers for the public benefit. Apart from serving their core religious purposes, the church premises are regularly used by local schools, colleges, pre-school groups, choir and other music organisations. Concerts and other events are held which are attended by the wider local community. Contact is maintained with various local organisations to provide pastoral, community and social services for all ages, especially the young and the elderly. The parish has an active engagement in various ways with the two Church of England primary schools in Alton. The parish is frequently involved in supporting major events in the town.
The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

Main Achievements
Refer to POTR Annual Report 2025.

Financial Review

Financial Position
Refer to POTR Treasurers Report 2025.

Reserves Policy
The policy was reviewed and updated in December 2021 and is available as a download from our website at:

https://potr-alton.co.uk/policies/ (from the home page, select the 'About Us' menu and then 'Policies')

Structure, Governance and Management

Governing Document
The Parish of the Resurrection was formed in 2010 from the former parishes of St Lawrence Alton, All Saints Alton, and Holy Rood Holybourne. The parish is also in covenant with Alton Methodist Church as part of the Greater Alton Project (GAP). The GAP partnership celebrated its 10th anniversary in November 2019.

The Parochial Church Council (PCC) is a corporate body established by the Church of England. The appointment of PCC members is governed by the procedures set out in the Church Representation Rules.

The PCC met regularly throughout the year and considered all issues for which it had a responsibility in law or where it had been given responsibility through the Church of England. The PCC is supported in its work by various committees supplemented by specific task groups as required. The main ones are:

• Local Church Groups for St Lawrence, St Peter's, All Saints and Holy Rood

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Governing Document - continued
• Administration and Finance
• Worship and Spiritual Life (Ministry Team)
• Community and Outreach

The PCC has a Executive Group which meets to act as the Standing Committee, Buildings Project Team and a Churchwardens Forum. The ex-officio members of the Standing Committee are the Incumbent, Associate Vicar, Churchwardens and the Treasurer.

The trustees' report was approved by the board of trustees and signed on its behalf by:

Rev David Chattell
Trustee
12 May 2026

Parochial Church Council Of The Parish Of The Resurrection, Alton
Independent Examiner's Report to the Trustees of Parochial Church Council Of The Parish Of The Resurrection, Alton
For The Year Ended 31 December 2025

I report to the trustees on my examination of the accounts of Parochial Church Council Of The Parish Of The Resurrection, Alton (the Trust) for the year ended 31 December 2025.

Responsibilities and Basis of Report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent Examiner's Statement
Since the Trust'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 Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents 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.

Mr Laurie Powell BSc FCA
12 May 2026
Powdin & Co Ltd
Chartered Accountants
Hampshire House, 204 Holly Road
Aldershot
Hampshire
GU12 4SE

Parochial Church Council Of The Parish Of The Resurrection, Alton
Statement of Financial Activities
For The Year Ended 31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:						
Donations and legacies	4	184,756	53,076	-	237,832	193,294
Charitable activities:						
Concerts, Fairs and Events		997	215	-	1,212	3,301
Parochial Fees		6,159	-	-	6,159	7,837
Church Hall Lettings		42,084	-	-	42,084	38,450
Magazine Advertising and DoOnations		672	-	-	672	1,858
Other trading activities	5	4,356	-	-	4,356	3,842
Investments	6	1,650	5,535	-	7,185	10,431
Other	7	911	50	-	961	1,336
		241,585	58,876	-	300,461	260,349
EXPENDITURE ON:						
Raising funds	9	(1,323)	-	-	(1,323)	(1,555)
Charitable activities:	9					
PCC		(48,965)	(251)	-	(49,216)	(47,304)
Church Hall Lettings		(10,246)	(962)	-	(11,208)	(7,504)
Magazine Advertising and DoOnations		(1,768)	-	-	(1,768)	(1,556)
St Lawrence		(27,011)	(1,516)	-	(28,527)	(29,163)
St Peters		(3,323)	(4,994)	-	(8,317)	(6,739)
All Saints		(11,772)	(27,065)	-	(38,837)	(21,108)
Holy Rood		(10,150)	(1,746)	-	(11,896)	(23,379)
Mission		(18,209)	(2,254)	-	(20,463)	(5,535)
Ministry		(130,948)	-	-	(130,948)	(125,632)
Youth Work		-	(6,774)	-	(6,774)	(13,183)
Other		-	(250)	-	(250)	(208)
		(263,715)	(45,812)	-	(309,527)	(282,866)
NET EXPENDITURE BEFORE INVESTMENT LOSSES		(22,130)	13,064	-	(9,066)	(22,517)
Net (losses)/gains on investments		-	-	(899)	(899)	503
NET EXPENDITURE		(22,130)	13,064	(899)	(9,965)	(22,014)
NET MOVEMENT IN FUNDS		(22,130)	13,064	(899)	(9,965)	(22,014)
RECONCILIATION OF FUNDS:						
Total funds brought forward		68,021	149,572	22,475	240,068	262,082
TOTAL FUNDS CARRIED FORWARD	23	45,891	162,636	21,576	230,103	240,068

The notes on pages 8 to 19 form part of these financial statements.

Parochial Church Council Of The Parish Of The Resurrection, Alton
Comparative Statement of Financial Activities
For The Year Ended 31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	4	175,902	17,392	-	193,294
Charitable activities:					
Concerts, Fairs and Events		2,403	898	-	3,301
Parochial Fees		7,837	-	-	7,837
Church Hall Lettings		38,450	-	-	38,450
Magazine Advertising and DoOnations		1,858	-	-	1,858
Other trading activities	5	3,842	-	-	3,842
Investments	6	3,569	6,862	-	10,431
Other	7	911	425	-	1,336
		234,772	25,577	-	260,349
EXPENDITURE ON:					
Raising funds	9	(1,555)	-	-	(1,555)
Charitable activities:	9				
PCC		(46,982)	(322)	-	(47,304)
Church Hall Lettings		(7,504)	-	-	(7,504)
Magazine Advertising and DoOnations		(1,556)	-	-	(1,556)
St Lawrence		(23,046)	(6,117)	-	(29,163)
St Peters		(1,395)	(5,344)	-	(6,739)
All Saints		(9,373)	(11,735)	-	(21,108)
Holy Rood		(11,237)	(12,142)	-	(23,379)
Mission		-	(5,535)	-	(5,535)
Ministry		(125,632)	-	-	(125,632)
Youth Work		(258)	(12,925)	-	(13,183)
Other		-	(208)	-	(208)
		(228,538)	(54,328)	-	(282,866)
NET EXPENDITURE BEFORE INVESTMENT LOSSES		6,234	(28,751)	-	(22,517)
Net gains on investments		-	-	503	503
NET EXPENDITURE		6,234	(28,751)	503	(22,014)
NET MOVEMENT IN FUNDS		6,234	(28,751)	503	(22,014)
RECONCILIATION OF FUNDS:					
Total funds brought forward		61,787	178,323	21,972	262,082
TOTAL FUNDS CARRIED FORWARD	23	68,021	149,572	22,475	240,068

The notes on pages 8 to 19 form part of these financial statements.

Parochial Church Council Of The Parish Of The Resurrection, Alton
Statement of Financial Position
As At 31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS						
Tangible Assets	17	2,267	761	-	3,028	4,036
Investments	18	-	-	21,576	21,576	22,475
		2,267	761	21,576	24,604	26,511
CURRENT ASSETS						
Stocks	19	500	-	-	500	500
Debtors	20	5,899	806	-	6,705	18,024
Cash at bank and in hand		75,926	175,016	-	240,612	212,183
		82,325	175,822	-	247,817	230,707
Creditors: Amounts Falling Due Within One Year	21	**(38,701)**	**(13,947)**	**-**	**(42,318)**	**(17,150)**
NET CURRENT ASSETS (LIABILITIES)		**43,624**	**161,875**	**-**	**205,499**	**213,557**
TOTAL ASSETS LESS CURRENT LIABILITIES		**45,891**	**162,636**	**21,576**	**230,103**	**240,068**
NET ASSETS		**45,891**	**162,636**	**21,576**	**230,103**	**240,068**
FUNDS OF THE CHARITY						
Endowment Funds					21,576	22,475
Restricted Funds					162,636	149,572
Unrestricted Funds					45,891	68,021
TOTAL FUNDS	23				230,103	240,068

On behalf of the board

Rev David Chattell
Trustee
12 May 2026

The notes on pages 8 to 19 form part of these financial statements.

1. General Information

Parochial Church Council Of The Parish Of The Resurrection, Alton is an unincorporated charity registered with the Charity Commission, registered charity number 1132545 . The principal address is .

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102) and the Charities Act 2011.

These financial statements have also been prepared in accordance with Church of England guidance entitled PCC Accountability: The Charities Act 2011 and the PCC, including the Church Accounting Regulations 2006 prescribed by the Business Committee of the General Synod

3. Accounting Policies

3.1. Basis of Preparation of Financial Statements

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

The charity is a Public Benefit Entity as defined by FRS 102.

3.2. Going Concern Disclosure

The trustees have not identified any material uncertainties related to events or conditions that may cast significant doubt about the charity's ability to continue as a going concern.

3.3. Fund Accounting

Unrestricted or general funds represent the funds of the Parochial Church Council (PCC) that are not subject to any restrictions regarding their use and are available for use at the discretion of the trustees for general purposes of the PCC.

Designated funds are unrestricted funds earmarked by the trustees for a particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible by law. They do not include the accounts of such groups that owe their main affiliation to another body nor those that are informal gatherings of church members.

3.4. Incoming Resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from collections is recognised when received.
- Planned giving receivable under Gift Aid is recognised when received. Income Tax recoverable on Gift Aid donations is recognised when the related income is recognised.
- Grants and legacies to the PCC are recognised when the PCC is notified of its legal entitlement and the amount due and its ultimate receipt by the PCC are reasonably certain.
- Income from church hall lettings is recognised when the rental is due.
- Dividends are recognised when they become due and payable. Interest income is recognised when it is due and is accrued accordingly.

3.5. Resources Expended
Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.
- Expenses in respect of grants are recognised at the earlier of when the grant is paid or when there is a binding obligation on the PCC to make a grant and it can be valued with reasonable certainty.
- the Common Mission Fund contributions are charged as an expense when payable.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

3.6. Tangible Fixed Assets and Depreciation
Consecrated land and benefice property is excluded from these financial statements under the terms of the Charities Act 2011.

No value is placed on moveable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or beneficial property and moveable church furnishings, whether maintenance or improvement, is written off as expenditure when incurred.

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The capitalisation threshold is £1,000.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	5% Straight line
Fixtures & Fittings	10% Straight line
Computer Equipment	20% Straight line

3.7. Investments
Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

3.8. Stocks and Work in Progress
Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

3.9. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3.10. Financial Instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or parable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Income from Donations and Legacies

	Unrestricted funds £	Restricted funds £	2025 Total funds £
Donations and gifts:			
Loose Plate Collections	20,076	824	20,900
Non Planned and Sundry Donations	10,391	11,690	22,081
Other Funds Generated	2,404	17,319	19,723
Planned Giving	119,979	295	120,274
Gift Aid Recoverable	28,668	1,109	29,777
Legacies	-	2,791	2,791
Grants:			
One Off Grants	3,238	18,219	21,457
Other:			
Mission Income	-	829	829
	184,756	53,076	237,832

	Unrestricted funds £	Restricted funds £	2024 Total funds £
Donations and gifts:			
Loose Plate Collections	20,315	2,077	22,392
Non Planned and Sundry Donations	2,915	5,868	8,783
Other Funds Generated	3,609	1,333	4,942
Planned Giving	116,929	2,930	119,859
Gift Aid Recoverable	29,145	844	29,989
Legacies	500	-	500
Grants:			
One Off Grants	2,489	2,500	4,989
Other:			
Mission Income	-	1,840	1,840
	175,902	17,392	193,294

5. Income from Other Trading Activities

	2025 Unrestricted funds £	2024 Unrestricted funds £
Monthly Market	4,356	3,842

6. Investment Income

	Unrestricted funds £	Restricted funds £	2025 Total funds £
Bank interest receivable	258	5,535	5,793
Interest from investments	1,392	-	1,392
	1,650	5,535	7,185

	Unrestricted funds £	Restricted funds £	2024 Total funds £
Bank interest receivable	295	6,862	7,157
Interest from investments	3,274	-	3,274
	3,569	6,862	10,431

7. Other Income

			2025
	Unrestricted funds	**Restricted funds**	**Total funds**
	£	**£**	**£**
Rental and other income from property	911	-	911
Alton Deanery	-	50	50
	911	50	961

			2024
	Unrestricted funds	**Restricted funds**	**Total funds**
	£	**£**	**£**
Rental and other income from property	911	-	911
Alton Deanery	-	425	425
	911	425	1,336

8. Net Income/(Expenditure)

The net expenditure is stated after charging/(crediting):

	2025	**2024**
	£	**£**
Depreciation of tangible fixed assets - owned	1,008	1,008

9. Analysis of Expenditure

				2025
	Activities undertaken directly (see note 10)	**Grant funding of activities** (see note 11)	**Support costs** (see note 12)	**Total**
	£	**£**	**£**	**£**
Raising funds	1,323	-	-	1,323
PCC	-	-	49,216	49,216
Ministry	130,348	-	600	130,948
All Saints	38,837	-	-	38,837
Holy Rood	11,896	-	-	11,896
St Lawrence	28,527	-	-	28,527
St Peters	8,317	-	-	8,317
Church Hall Lettings	11,208	-	-	11,208
Mission	-	20,457	6	20,463
Magazine Advertising and DoOnations	1,768	-	-	1,768
Youth Work	6,774	-	-	6,774
	238,998	20,457	49,822	309,277

	Activities undertaken directly (see note 10)	Grant funding of activities (see note 11)	Support costs (see note 12)	2024 Total
	£	£	£	£
Raising funds	1,555	-	-	1,555
PCC	1,604	-	45,700	47,304
Ministry	123,267	-	2,365	125,632
All Saints	21,108	-	-	21,108
Holy Rood	23,379	-	-	23,379
St Lawrence	29,163	-	-	29,163
St Peters	6,739	-	-	6,739
Church Hall Lettings	7,504	-	-	7,504
Mission	-	5,535	-	5,535
Magazine Advertising and DoOnations	1,556	-	-	1,556
Youth Work	6,683	-	6,500	13,183
	222,558	5,535	54,565	282,658

10. Direct Costs

	Raising funds	Ministry	All Saints	Holy Rood	St Lawrence	St Peters	Church Hall Lettings	Magazine Advertising and DoOnations	Youth Work	2025 Total
	£	£	£	£	£	£	£	£	£	£
Fundraising activities	1,323	-	-	-	-	-	-	1,768	-	3,091
Premises expenses	-	-	30,164	5,746	14,894	7,091	9,668	-	-	67,563
General administration	-	130,348	8,673	6,150	13,633	1,226	1,540	-	6,774	168,344
	1,323	130,348	38,837	11,896	28,527	8,317	11,208	1,768	6,774	238,998

	Raising funds	PCC	Ministry	All Saints	Holy Rood	St Lawrence	St Peters	Church Hall Lettings	Magazine Advertising and DoOnations	Youth Work	2024 Total
	£	£	£	£	£	£	£	£	£	£	£
Fundraising activities	1,555	1,604	-	-	-	-	-	-	1,556	-	4,715
Premises expenses	-	-	-	4,130	6,015	14,224	1,395	6,768	-	-	32,532
General administration	-	-	123,267	16,978	17,364	14,939	5,344	736	-	6,683	185,311
	1,555	1,604	123,267	21,108	23,379	29,163	6,739	7,504	1,556	6,683	222,558

11. Grants Payable

	2025 Grants to Institutions £	2024 Grants to Institutions £
Mission	20,457	5,535

12. Support Costs

	PCC £	Ministry £	Mission £	2025 Total £
Employee costs	29,422	-	-	29,422
General administration	18,186	600	6	18,792
Depreciation	1,008	-	-	1,008
Governance costs	600	-	-	600
	49,216	600	6	49,822

	PCC £	Ministry £	Youth Work £	2024 Total £
Employee costs	22,984	-	6,500	29,484
General administration	21,208	2,365	-	23,573
Depreciation	1,008	-	-	1,008
Governance costs	500	-	-	500
	45,700	2,365	6,500	54,565

13. Independent Examiner's Remuneration

	2025 £	2024 £
Independent examination of the financial statements	600	500

14. Staff Costs

Staff costs were as follows:

	2025 £	2024 £
Wages and salaries	28,323	22,708

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

15. Average Number of Employees

Average number of employees during the year was: 2 (2024:)

16. Funds Received As Agent

Alton Deanery Fund
Holds the contributions of local churches to the Deanery and pays out its expenses. This fund is controlled by Mrs Elspeth Mary Mackeggie Gurney, Deanery Synod Member.

Epoulbass Foundation UK
Epoulbass Foundation UK-Cameroon was founded by one of our worshipers, Fabienne Enongene, in 2014 after the death of her sister, who had devoted her life to helping young girls and vulnerable women escape from abusive marriages and relationships in the Eastern Region of Cameroon. She wanted to continue the work started by her sister Tata in her home village of Kanda in east Cameroon.

Tata set up a sewing workshop there in 2009 for the girls in the village to give them a means of earning a living. You can read more about this on our website:

Events: Dinner Dance in aid of Epoulbass Foundation UK

The funds held are small and to help Fabienne, POTR holds these on her behalf. Historically, these monies have been held as a 'Creditor' balance in the accounts. In 2020 we placed them in a separately identifiable fund.

	As at 01 January 2025	Amounts received	Amounts paid out	As at 31 December 2025
	£	£	£	£
Alton Deanery	529	50	(250)	329
Epoulbass Foundation UK	2,647	-	-	2,647
	3,176	50	(250)	2,976

	As at 01 January 2024	Amounts received	Amounts paid out	As at 31 December 2024
	£	£	£	£
Alton Deanery	288	449	(207)	530
Epoulbass Foundation UK	2,647	-	-	2,647
	2,935	449	(207)	3,177

17. Tangible Assets

	Land & Property Freehold	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£
Cost				
As at 1 January 2025	20,165	2,485	8,796	31,446
As at 31 December 2025	20,165	2,485	8,796	31,446
Depreciation				
As at 1 January 2025	16,129	2,485	8,796	27,410
Provided during the period	1,008	-	-	1,008
As at 31 December 2025	17,137	2,485	8,796	28,418

...CONTINUED

Net Book Value				
As at 31 December 2025	3,028	-	-	3,028
As at 1 January 2025	4,036	-	-	4,036

18. Investments

	Listed
	£
Cost or Valuation	
As at 1 January 2025	22,475
Revaluations	(899)
As at 31 December 2025	21,576
Provision	
As at 1 January 2025	-
As at 31 December 2025	-
Net Book Value	
As at 31 December 2025	21,576
As at 1 January 2025	22,475

19. Stocks

	2025	2024
	£	£
Stock	500	500

20. Debtors

	2025	2024
	£	£
Due within one year		
Prepayments and accrued income	260	727
Other debtors	6,445	17,297
	6,705	18,024

21. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
PAYE/NI creditor	1,089	729
Other creditors	34,125	10,766
Parochial fees paid in advance	7,001	5,569
Pension creditor	103	86
	42,318	17,150

22. Financial Instruments

The charity has the following financial instruments:

	2025	2024
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	21,577	22,475
Financial liabilities		

23. Movement in Funds

	As at 1 January 2025	Income	Expenditure	As at 31 December 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	61,741	240,418	(263,681)	38,478
Designated:				
Church Youth Choir	1,883	67	-	1,950
Holy Rood Bells	2,622	94	-	2,716
Parish Mission Action Plan	1,775	1,006	(34)	2,747
	6,280	1,167	(34)	7,413
Total unrestricted funds	68,021	241,585	(263,715)	45,891
Restricted funds				
All Saints Bells Fund	8,408	303	-	8,711
All Saints Fabric Fund	11,495	1,907	(10,097)	3,305
All Saints Maintenance & Costs	25,185	10,495	(17,075)	18,605
Alton Deanery	529	62	(250)	341
Butterfly Epoulbas Foundation UK	2,647	-	-	2,647
Holy Rood Fabric Fund	1,054	-	-	1,054
Church Street Investment Property	944	-	(251)	693
Minister Discretionary Fund	699	25	-	724
Mission	-	2,254	(2,254)	-
Organ Fund	9,208	1,021	(962)	9,267
POTR All Churches Fabric Fund	24,667	2,655	(2,745)	24,577
St Lawrence Fabric Fund	42,242	2,857	(1,516)	43,583
St Peter's Fabric Fund	958	4,390	(3,995)	1,353
Youth Work	19,265	22,546	(6,667)	35,144
Covernant	2,271	-	-	2,271
Quiet Garden	-	10,361	-	10,361
Total restricted funds	149,572	58,876	(45,812)	162,636
Endowment funds				
Permanent:				

...CONTINUED

Choir	22,475	-	(899)	21,576
Total funds	240,068	300,461	(310,426)	230,103

	As at 1 January 2024 £	Income £	Expenditure £	As at 31 December 2024 £
Unrestricted funds				
General:				
General unrestricted fund	56,508	233,566	(228,333)	61,741
Designated:				
Church Youth Choir	1,794	89	-	1,883
Holy Rood Bells	2,499	123	-	2,622
Parish Mission Action Plan	986	994	(205)	1,775
	5,279	1,206	(205)	6,280
Total unrestricted funds	61,787	234,772	(228,538)	68,021
Restricted funds				
All Saints Bells Fund	8,011	397	-	8,408
All Saints Fabric Fund	12,556	690	(1,751)	11,495
All Saints Maintenance & Costs	33,985	5,093	(22,126)	16,952
Alton Deanery	288	449	(208)	529
Butterfly Epoulbas Foundation UK	2,647	-	-	2,647
Holy Rood Fabric Fund	9,394	-	-	9,394
Church Street Investment Property	1,195	-	(251)	944
Minister Discretionary Fund	724	32	(57)	699
Mission	-	5,549	(5,549)	-
Organ Fund	9,390	555	(737)	9,208
POTR All Churches Fabric Fund	23,208	1,459	-	24,667
St Lawrence Fabric Fund	44,636	2,986	(5,380)	42,242
St Peter's Fabric Fund	3,658	2,644	(5,344)	958
Youth Work	26,467	5,723	(12,925)	19,265
Covernant	2,164	-	-	2,164
Total restricted funds	178,323	25,577	(54,328)	149,572
Endowment funds				
Permanent:				
Choir	21,972	-	503	22,475
Total funds	262,082	260,349	(282,363)	240,068

24. Transactions with Trustees

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

	2025	2024
	£	£

25. Related Party Disclosures

The parish bookkeeper, Mrs V E Hewitt, who is a member of the PCC, is self-employed as a bookkeeper, and through her business was paid £5,519 during the year.

	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Loose Plate Collections	20,900	22,392
Non Planned and Sundry Donations	22,081	8,783
Other Funds Generated	19,723	4,942
Planned Giving	120,274	119,859
Gift Aid Recoverable	29,777	29,989
Legacies	2,791	500
One Off Grants	21,457	4,989
Mission Income	829	1,840
	237,832	193,294
Charitable Activities:		
Church Hall Lettings		
Church Hall Lettings	42,084	38,450
	42,084	38,450
Concerts, Fairs and Events		
Concerts, Fairs and Events	1,212	3,301
	1,212	3,301
Magazine Advertising and DoOnations		
Magazine Advertising and Donations	672	1,858
	672	1,858
Parochial Fees		
Parochial Fees	6,159	7,837
	6,159	7,837
Other trading activities		
Monthly Market	4,356	3,842
	4,356	3,842
Investments		
Income from listed investments (Choir Endowment)	1,392	3,274
Bank and Building Society Interest	5,793	7,157
	7,185	10,431
Other		
Rental and other income from property	911	911
Alton Deanery	50	425
	961	1,336
	300,461	260,349

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EXPENDITURE ON:		
Raising funds		
Concerts, Fairs and Events Costs	(1,188)	(1,473)
Stewardship	(135)	(82)
	(1,323)	(1,555)
Charitable Activities:		
PCC		
Concerts, Fairs and Events Costs	-	(1,604)
Wages and salaries	(28,323)	(22,708)
Recruitment costs	(1,099)	(276)
Computer software, consumables and maintenance	(2,269)	(2,081)
Repairs, renewals and maintenance	(2,021)	(1,444)
Postage and stationery	(591)	(719)
Printing	(409)	(795)
Photocopying	(1,983)	(2,032)
Training seminars and workshops	(202)	(2,525)
Telecommunications	(2,248)	(1,836)
Payroll services	(210)	(210)
Parish Bookkeeper	(4,243)	(5,519)
Bank charges	(313)	(364)
Other office costs	-	(12)
Sundry expenses	(3,697)	(3,671)
Depreciation	(1,008)	(1,008)
Independent examiner's fees	(600)	(500)
	(49,216)	(47,304)
Ministry		
Music, Organ and Choir costs	(9,889)	(10,964)
Ministry Parish Share	(120,459)	(112,303)
Clergy Expenses	(600)	(2,365)
	(130,948)	(125,632)
All Saints		
Premises costs	(30,164)	(4,130)
Repairs, renewals and maintenance	(4,563)	(12,993)
Insurance	(4,110)	(3,985)
	(38,837)	(21,108)
Holy Rood		
Premises costs	(5,746)	(6,015)
Repairs, renewals and maintenance	(3,271)	(14,537)
Insurance	(2,879)	(2,827)
	(11,896)	(23,379)
St Lawrence		
Premises costs	(14,894)	(14,224)
Repairs, renewals and maintenance	(5,155)	(7,709)
Insurance	(8,478)	(7,230)
	(28,527)	(29,163)

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St Peters		
Premises costs	(7,091)	(1,395)
Repairs, renewals and maintenance	(350)	(5,344)
Insurance	(876)	-
	(8,317)	(6,739)
Church Hall Lettings		
Premises costs	(9,668)	(6,768)
Repairs, renewals and maintenance	(1,540)	(736)
	(11,208)	(7,504)
Mission		
Grants to institutions	(20,457)	(5,535)
Bank charges	(6)	-
	(20,463)	(5,535)
Magazine Advertising and DoOnations		
Advertising, marketing, direct mail and publicity	(1,768)	(1,556)
	(1,768)	(1,556)
Youth Work		
Youth work costs	(6,774)	(6,683)
College Chaplain	-	(6,500)
	(6,774)	(13,183)
Other		
Alton Deanery expenditure	(250)	(208)
	(250)	(208)
	(309,527)	(282,866)
NET EXPENDITURE BEFORE INVESTMENT LOSSES	**(9,066)**	**(22,517)**
Net (losses)/gains on investments		
(Deficit)/surplus on revaluation of investments	(899)	503
	(899)	503
NET EXPENDITURE	**(9,965)**	**(22,014)**