Charity Registration No. 1138072

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST CUTHBURGA, WIMBORNE MINSTER

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

Wimborne Minster

www.wimborneminster.org.uk

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST CUTHBURGA, WIMBORNE MINSTER

LEGAL AND ADMINISTRATIVE INFORMATION

Charity Trustees	The Reverend Canon Andrew J W Rowland The Reverend Heather Waldsax Mrs Deirdre F Ashton Mr Peter Cook Mr Andrew Patrick Mr Bruce Jensen Mr Richard Knott Mrs Jane Davidson Mrs Anne King Mrs Sarah Steele Mrs Alison Francis Mrs Minna Harvey Mrs Heather Davey Mr Andrew Kelley Mr Dennis Child Dr John Waldsax Mr David Allen Mrs Angela Mullens
Charity number	1138072
Independent examiner	Hill Osborne 2 Winchester Place North Street Poole Dorset BH15 1NX

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST CUTHBURGA, WIMBORNE MINSTER

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST CUTHBURGA, WIMBORNE MINSTER

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

Preamble

In line with the requirements of Church Accounting Regulations (2006) together with accounting standards and the Charities SORP applicable to Parochial Church Councils within the Church of England, the financial activities of the Wimborne Minster PCC are presented in this document for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the PCC's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

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

The Reverend Canon Andrew J W Rowland	
The Reverend Heather Waldsax (ex officio)	
The Reverend Marianne Mangham (ex officio)	
Mr Andrew Patrick (Church Warden)	
Mr Peter Cook (Church Warden)	Deputy Church Warden until 22 May 2025
Mr Bruce Jensen (Deputy Church Warden)	Church Warden until 22 May 2025
Mr Richard Knott (Honorary Treasurer)	Deputy Church Warden until 22 May 2025
Mrs Jane Davidson (Safeguarding Officer)	
Mrs Deirdre F Ashton (Deputy Safeguarding Officer)	
Mrs Anne King	
Mrs Sarah Steele	
Mrs Alison Francis	
Mr Michael Dodds	
Mrs Heather Davey	
Mrs Minna Harvey	
Mr Dennis Child	
Mr Andrew Kelley	
Dr John Waldsax	
Mr David Allen	Deputy Church Warden from 22 May 2025
Mrs Angela Mullens	

Honorary Secretary	Mrs Rosalind Brown Jensen (from 22 May 2025)
Electroral Roll Officer	Mrs Ruth Marshall
Independent Examiner	Hill Osborne Chartered Accountants 2 Winchester Place North Street Poole Dorset BH15 1NX

Objectives and activities

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

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST CUTHBURGA, WIMBORNE MINSTER

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Activities of the Council

The activities of the Parochial Church Council are outlined in the Reports presented for The Annual Parochial Church Meeting Booklet. This can be viewed or downloaded from the website www.wimborneminster.org.uk.

Achievements and performance

The Minster was generally open from 10am – 4pm Monday to Saturday. We also opened on Sunday afternoons during the tourist season and at selected times. The pattern of worship of four services on Sunday (8:00am, 9:30am, 11:15am and 6:30pm) and a Wednesday Eucharist (11:00am) together with Occasional Offices special worship services has attracted many new worshippers.

Sunday worship at 9:30am (and certain occasional services) have been broadcast online via YouTube, with an average of 35 households attending live and further views thereafter.

Events and special seasonal services took place together with Occasional Offices (Baptisms, Weddings and Funerals).

We are encouraged by continuing large attendances at seasonal services, and the many concerts Occasional Offices and events.

We were able to fund substantial work with young choristers and outreach ministries to families.

2025 marked the 1,300th anniversary of the founding of The Minster by Saint Cuthburga. A special month of celebrations and events led by our bishops, to mark this, took place in the summer, concluding with a record-breaking Flower Festival.

Electoral Roll: The number of persons on the electoral roll as 31 December 2025 was 240

Attendance at major services 2025
Easter Day 363
Advent Carol Service 257
Christmas Carols Service 419
Crib Service 425
Christmas Eve, Evening 387
Christmas Day Services 216

Financial review

The charity trustees have assessed the major risks to which the PCC is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

Constitution of the Council

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC was registered with the Charity Commission with effect from February 2010.

Role of the Council

The PCC have considered the Charity Commission's guidance on public benefit and the advancement of religion. The PCC co-operates with the Rector in promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC sees the Minster's mission as witnessing steadfastly to the Christian faith and proclaiming the gospel through prayer and preaching, through service to the community of Wimborne and to visitors to the town, through service to those in need beyond the town of Wimborne and through careful stewardship of the Minster's heritage of excellence in its worship and in its fabric. The Minster also contributes to the spiritual and musical education of young people in the local area by inviting them to take part in the Choir, Experience Easter in the Minster, and through 'Open the Book' school assemblies.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST CUTHBURGA, WIMBORNE MINSTER

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Appointment, induction and training of trustees of the Council

The trustees of the PCC are elected in accordance with the Church Representation Rules. Two trustees may be co-opted for a period of one year. Members of the clergy and churchwardens are ex-officio trustees of the PCC and all committees. Help and familiarisation is available through discussions with the Rector and Churchwardens, and the Treasurer provides training in understanding PCC accounts where necessary.

Organisation of the Council

In order to discharge its duties, the PCC appoints a number of committees which meet on a regular basis. It also employs staff to carry out various functions. The PCC generally meets 6 times per year.

The main PCC committees are: Standing and Fabric. Standing Committee meets two weeks prior to the PCC Meeting and at other times if necessary. It comprises Rector, Church Wardens, Deputy Wardens and Hon Treasurer.

Further committees meet as necessary; Minster Environment Group, Heating, Fundraising and Events, Worship and Music Planning, Outreach and Minster Green Charities Fair.

The PCC is represented by 3 members at Deanery Synod and 1 member at Diocesan Synod.

The PCC takes this opportunity to thank the employees of the Minster for the fine manner in which they perform their duties throughout the year in support of the Minster's aims, to witness to Jesus Christ and always provide a warm and welcoming environment at the Minster.

Risk Management

The PCC has considered and assessed the major risks to which they may be exposed and are satisfied that measures are in place to deal with major risks should they occur. There is regular communication with the Minster's insurers, other Major Churches and the local authority on this subject. Action has been taken on matters of security in light of the worldwide activity against faith groups. An annual risk review is carried out as part of the insurance renewal process and specific Risk Assessment reviews are carried out before new enterprise starts.

The trustees' report was presented to the Parochial Church Council for their approval.

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The Reverend Canon Andrew J W Rowland
Trustee

Dated: 16 July 2026

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST CUTHBURGA, WIMBORNE MINSTER

INDEPENDENT EXAMINER'S REPORT

TO THE CHARITY TRUSTEES OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST CUTHBURGA, WIMBORNE MINSTER

I report to the charity trustees on my examination of the financial statements of The Parochial Church Council of The Ecclesiastical Parish of St Cuthburga, Wimborne Minster (the PCC) for the year ended 31 December 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the PCC'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 ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

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

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

1 accounting records were not kept in respect of the PCC as required by section 130 of the 2011 Act; or

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

3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

L.Ball FCA

Hill Osborne
Chartered Accountants
2 Winchester Place
North Street
Poole
Dorset
BH15 1NX

Dated: 8 July 2026

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST CUTHBURGA, WIMBORNE MINSTER

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

Current financial year	Notes	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Endowment funds 2025 £	Total 2025 £	Total 2024 £
Income and endowments from:							
Voluntary income	3	234,431.36	-	135,392.91	-	369,824.27	327,642.29
Charitable activities							-
Activities for generating funds	4	-	2,141.02	-	-	2,141.02	9,246.15
Church activities	4	40,684.28	-	1,416.84	-	42,101.12	50,599.65
Investments	5	12,632.18	-	-	-	12,632.18	14,921.94
Other income	6	2,907.62	16,392.49	-	-	19,300.11	3,301.93
Total income		290,655.44	18,533.51	136,809.75	-	445,998.70	405,711.96
Expenditure on:							
Raising funds	7	992.71	-	-	-	992.71	592.60
Church activities	8	243,877.07	10,233.09	194,223.52	-	448,333.68	398,928.56
Total expenditure		244,869.78	10,233.09	194,223.52	-	449,326.39	399,521.16
Net gains/(losses) on investments	13	-	-	(12,293.73)	2,418.60	(9,875.13)	9,451.39
Net income/(expenditure)		45,785.66	8,300.42	(69,707.50)	2,418.60	(13,202.82)	15,642.19
Net movement in funds		45,785.66	8,300.42	(69,707.50)	2,418.60	(13,202.82)	15,642.19
Reconciliation of funds:							
Fund balances at 1 January 2025		172,372.09	16,569.11	447,331.66	25,979.35	662,252.21	646,610.02
Fund balances at 31 December 2025		218,157.75	24,869.53	377,624.16	28,397.95	649,049.39	662,252.21

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

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST CUTHBURGA, WIMBORNE MINSTER

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Prior financial year	Notes	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total 2024 £
Income and endowments from:						
Voluntary income	3	211,705.84	-	115,936.45	-	327,642.29
Charitable activities						-
Activities for generating funds	4	900.00	8,346.15	-	-	9,246.15
Church activities	4	44,426.56	5,413.09	760.00	-	50,599.65
Investments	5	14,921.94	-	-	-	14,921.94
Other income	6	2,757.83	544.10	-	-	3,301.93
Total income		274,712.17	14,303.34	116,696.45	-	405,711.96
Expenditure on:						
Raising funds	7	592.60	-	-	-	592.60
Church activities	8	244,238.92	17,576.08	137,113.56	-	398,928.56
Total expenditure		244,831.52	17,576.08	137,113.56	-	399,521.16
Net gains on investments	13	-	-	6,880.98	2,570.41	9,451.39
Net income/(expenditure)		29,880.65	(3,272.74)	(13,536.13)	2,570.41	15,642.19
Transfers between funds		500.00	-	(500.00)	-	-
Net movement in funds		30,380.65	(3,272.74)	(14,036.13)	2,570.41	15,642.19
Reconciliation of funds:						
Fund balances at 1 January 2024		141,991.44	19,841.85	461,367.79	23,408.94	646,610.02
Fund balances at 31 December 2024		172,372.09	16,569.11	447,331.66	25,979.35	662,252.21

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST CUTHBURGA, WIMBORNE MINSTER

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	15		16,258.30		12,657.58
Investments	16		326,705.81		336,580.94
			342,964.11		349,238.52
Current assets					
Debtors	17	85,619.65		13,470.89	
Cash at bank and in hand		285,443.87		336,999.55	
		371,063.52		350,470.44	
Creditors: amounts falling due within one year	18	64,978.24		37,456.75	
Net current assets			306,085.28		313,013.69
Total assets less current liabilities			649,049.39		662,252.21
The funds of the PCC					
Endowment funds	19		28,397.95		25,979.35
Restricted income funds	21		377,624.16		447,331.66
Unrestricted funds - general			218,157.75		172,372.09
Unrestricted funds - designated	20		24,869.53		16,569.11
			649,049.39		662,252.21

The financial statements were approved by the Parochial Church Council on 16 July 2026.

.....

The Reverend Canon Andrew J W Rowland
Trustee

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST CUTHBURGA, WIMBORNE MINSTER

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Charity information

The Parochial Church Council of The Ecclesiastical Parish of St Cuthburga, Wimborne Minster is a registered charity which operates under the Parochial Church Council Powers Measure.

1.1 Accounting convention

The financial statements have been prepared in accordance with the PCC's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The PCC is a Public Benefit Entity as defined by FRS 102.

The PCC has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

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

The financial statements have been prepared under the historical cost convention except for investment assets which are shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include funds of church groups that owe an affiliation to another body nor those that are informal gatherings of church members.

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are general funds which can be used for PCC ordinary purposes.

The purpose of any restricted funds is noted in the accounts. Any balance unspent at the end of the year must be carried forward as a balance on that fund.

Endowment funds are subject to specific conditions, the capital of which must be maintained by the PCC. Only income arising from investment of the endowment may be used as either restricted or unrestricted funds depending upon the purpose for which the endowment was established.

1.4 Incoming resources

Voluntary income and capital sources

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

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

1 **Accounting policies** **(Continued)**

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

Other ordinary income
Rental income from Church House is accounted for by reference to letting date.

Fees due are accounted for on an event by event basis.

Car park rent is recognised on an accruals basis.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and accounted for gross.

The PCC operates a defined contribution pension scheme and contributions are charged against income on an accruals basis for the year in which they are payable to the scheme.

1.6 Tangible fixed assets

Consecrated property and moveable church furnishings
Consecrated and beneficed property is excluded from the accounts by s.10(2)(c) of the Charities Act 2011. Moveable church furnishings held by the Rector and churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted for as inalienable property unless consecrated. They are listed in the Church's inventory which can be inspected. For inalienable property acquired prior to 2001 there is insufficient cost information available and therefore such assets are not valued in the accounts. Items acquired after 1st January 2001 are capitalised and depreciated in the accounts over their anticipated useful economic life.

All expenditure incurred in the year on consecrated or beneficed buildings, individual items under £750 or on the repair of moveable church furnishings acquired before 1st January 2001 is written off.

Other fixtures, fittings and equipment
Equipment not considered to be inalienable property is capitalised and depreciated on a 15% reducing balance basis per annum. Generally, items less than £750 are written off in the period of acquisition.

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 **Accounting policies** **(Continued)**

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the PCC reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks and other short-term liquid investments with original maturities of three months or less.

1.10 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST CUTHBURGA, WIMBORNE MINSTER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

2 Critical accounting estimates and judgements

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

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

3 Income from voluntary income

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	225,931.36	66,362.91	292,294.27	200,181.15	37,533.89	237,715.04
Legacies receivable	8,500.00	-	8,500.00	6,524.69	-	6,524.69
Grants	-	68,480.00	68,480.00	5,000.00	78,102.56	83,102.56
Other	-	550.00	550.00	-	300.00	300.00
	234,431.36	135,392.91	369,824.27	211,705.84	115,936.45	327,642.29
Donations and gifts						
Tax efficient planned giving	140,032.06	-	140,032.06	121,868.15	-	121,868.15
Gift aid recoverable	27,025.18	-	27,025.18	26,461.00	-	26,461.00
Uncovenanted	-	-	-	2,108.00	-	2,108.00
Collections at services	7,843.22	-	7,843.22	10,977.00	-	10,977.00
Special collections	-	-	-	1,491.00	-	1,491.00
Donations	47,264.65	65,038.47	112,303.12	30,396.00	-	30,396.00
Donations - Chained library	-	1,324.44	1,324.44	-	3,143.89	3,143.89
Events and fundraising	3,242.01	-	3,242.01	6,880.00	-	6,880.00
Flower fund	524.24	-	524.24	-	1,100.00	1,100.00
Verger fund	-	-	-	-	31,250.00	31,250.00
Other	-	-	-	-	2,040.00	2,040.00
	225,931.36	66,362.91	292,294.27	200,181.15	37,533.89	237,715.04

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST CUTHBURGA, WIMBORNE MINSTER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

3 **Income from voluntary income** **(Continued)**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Grants receivable for core activities						
Barnes Trust - towards music costs	-	15,000.00	15,000.00	-	22,013.10	22,013.10
Church Estates - light and heat	-	30,000.00	30,000.00	-	25,000.00	25,000.00
Modernisation project	-	2,500.00	2,500.00	-	-	-
Fabric donations	-	-	-	-	9,384.00	9,384.00
Family support worker	-	11,500.00	11,500.00	-	9,500.00	9,500.00
Preservation Trust	-	1,555.00	1,555.00	-	-	-
Education Trust	-	7,675.00	7,675.00	-	12,018.06	12,018.06
Quinquennial report	-	-	-	-	187.40	187.40
Other grants	-	250.00	250.00	5,000.00	-	5,000.00
	-	68,480.00	68,480.00	5,000.00	78,102.56	83,102.56

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST CUTHBURGA, WIMBORNE MINSTER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

4 Income from charitable activities

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
Activities for generating funds								
Statutory fees	-	2,141.02	-	2,141.02	-	8,346.15	-	8,346.15
Wimborne Villages- re salaries	-	-	-	-	900.00	-	-	900.00
Church activities								
Statutory fees	18,739.63	-	-	18,739.63	19,452.10	5,413.09	-	24,865.19
Church House lettings	12,408.00	-	-	12,408.00	11,617.75	-	-	11,617.75
Use of Minster/car park rent/print magazine advertising	9,536.65	-	1,416.84	10,953.49	13,356.71	-	760.00	14,116.71
	40,684.28	2,141.02	1,416.84	44,242.14	45,326.56	13,759.24	760.00	59,845.80

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST CUTHBURGA, WIMBORNE MINSTER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
CBF CE Deposit Fund interest PCC	5,233.04	7,687.40
8 Minster View	7,399.14	7,234.54
	12,632.18	14,921.94

6 Other income

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Total 2024 £
Net gain on disposal of tangible fixed assets	2,801.62	-	2,801.62	-	-	-
Miscellaneous income	106.00	-	106.00	722.83	-	722.83
Rural Dean allowance	-	-	-	2,035.00	-	2,035.00
Flower Festival	-	16,392.49	16,392.49	-	544.10	544.10
	2,907.62	16,392.49	19,300.11	2,757.83	544.10	3,301.93

7 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Stewardship and cost of appeals		
Other fundraising costs	992.71	592.60

8 Expenditure on charitable activities

	Church activities 2025 £	Church activities 2024 £
Direct costs		
Missionary and planned charitable giving	4,357.43	1,491.22
Diocesan parish share	88,189.99	119,872.00
Clergy expenses	549.59	1,105.79
Salaries and expenses (see note 9)	119,935.15	116,973.67
Heat, light and insurance	42,457.14	31,595.83
Minor fabric, repairs and maintenance	66,669.96	29,714.03
Service expenses	21,610.96	16,456.16
Depreciation of equipment	2,869.10	2,233.69
Church House expenses (note 12)	10,745.17	14,812.54
Major fabric	6,497.81	11,651.59
Telephone	3,234.00	2,572.11
Postage, stationery and photocopying	7,114.79	10,040.82
Computer and office equipment	9,923.11	4,121.03
Bank charges	745.00	1,016.70
Sundries	6,924.39	7,162.61
Repairs	242.99	78.00
Professional	45,447.56	11,841.57
Independent examiners fee	3,540.00	3,630.00
Subscriptions, gifts and licences	1,321.94	2,290.43
Family worker resources	5,957.60	10,268.77
	448,333.68	398,928.56
Analysis by fund		
Unrestricted funds - general	243,877.07	244,238.92
Unrestricted funds - designated	10,233.09	17,576.08
Restricted funds	194,223.52	137,113.56
	448,333.68	398,928.56

9 Staff costs

	2025 £	2024 £
Salaries and National Insurance contributions	110,925.32	103,724.09
Staff and choir expenses	3,644.00	8,819.67
Pension contributions	5,365.83	4,429.91
	119,935.15	116,973.67

10 Charity Trustees

The PCC employed two Vergers on a job share basis, Director of Music, Parish Secretary, Administrative Assistant, Financial Administrator and Families Worker.

One trustee was paid remuneration as a deputy organist, the total paid to the trustee was £nil (2024: £551). One trustee received remuneration as a relief verger of £nil (2024: £75). There were no other disclosable transactions in respect of PCC members, persons connected with them or related parties.

11 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	8.00	6.00

To comply with the Pensions Act 2008, the PCC formalised the Staff Pension Scheme using NEST (National Employment Savings Trust) as their workplace pension scheme.

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

12 Church House expenses

	2025 £	2024 £
Heating and lighting	3,547.00	7,486.30
Cleaning and laundry	4,437.57	3,654.93
Water rates	564.48	190.09
Repairs, maintenance, replacement equipment and furnishings	1,341.49	2,874.49
Miscellaneous	854.63	606.73
	10,745.17	14,812.54

13 Gains and losses on investments

Gains/(losses) arising on:	Restricted funds 2025 £	Endowment funds 2025 £	Total 2025 £	Restricted funds 2024 £	Endowment funds 2024 £	Total 2024 £
Revaluation of investments	(12,293.73)	2,418.60	(9,875.13)	6,880.98	2,570.41	9,451.39

Realised gains and losses are recognised when investments are sold. Unrealised gains and losses are accounted for on revaluation of investments at 31st December.

14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST CUTHBURGA, WIMBORNE MINSTER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

15 Tangible fixed assets

	Equipment £
Cost	
At 1 January 2025	68,860.08
Additions	6,469.82
At 31 December 2025	75,329.90
Depreciation and impairment	
At 1 January 2025	56,202.50
Depreciation charged in the year	2,869.10
At 31 December 2025	59,071.60
Carrying amount	
At 31 December 2025	16,258.30
At 31 December 2024	12,657.58

Fixed assets are capitalised in accordance with the accounting policy explained in note 1.

An adjustment to reserves at 1 January 1996 of £9,850 was made on adoption of the policy to capitalise equipment not considered to be inalienable property, being the estimated value of such equipment at that date.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

16 Fixed asset investments

	Investments £
Cost or valuation	
At 1 January 2025	336,580.94
Valuation changes	(9,875.13)
At 31 December 2025	326,705.81
Carrying amount	
At 31 December 2025	326,705.81
At 31 December 2024	336,580.94

	2025 £	2024 £
Investments comprise:		
Restricted funds		
Wimborne Minster Church Fund	51,769.77	53,796.95
11,347 CBF CE Investment Fund Income Units at market value	246,538.09	256,804.64
	298,307.86	310,601.59
Endowment funds		
Mallock	6,220.01	6,220.01
Wimborne Minster Church Fund	21,364.39	18,945.79
The Minster Churchyard Fund	813.55	813.55
	28,397.95	25,979.35
	326,705.81	336,580.94

In the late 1980s Salisbury Diocese purchased the Curate's residence then at 8 Minster View for an agreed sum of £87,000; £35,000 was used to purchase 7,599 CBF Investment Fund units and £35,000 was invested in the CBF Deposit Fund. In 1995 £25,000 was transferred to purchase a further 3,748 IF units giving an historic cost of £60,000 for 11,347 compared with the market value quoted above.

The terms of the endowment funds permit the PCC to use income from the investments as unrestricted funds whilst the capital cannot be taken to income.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST CUTHBURGA, WIMBORNE MINSTER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

17 Debtors

Amounts falling due within one year:	2025 £	2024 £
Trade debtors	5,177.47	7,524.63
Sundry debtors	76,970.18	2,445.26
Prepayments and accrued income	3,472.00	3,501.00
	85,619.65	13,470.89

18 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	250.47	2,908.91
Trade creditors	9,182.42	1,258.11
Other creditors	16,226.86	3,495.73
Accruals and deferred income	39,318.49	29,794.00
	64,978.24	37,456.75

19 Endowment funds

Endowment funds represent assets which must be held permanently by the PCC. Income arising on the endowment funds can be used in accordance with the objects of the PCC and is included as unrestricted income. Any capital gains or losses arising on the assets form part of the fund.

	At 1 January 2025 £	Gains and losses £	At 31 December 2025 £
Permanent endowments	25,979.35	2,418.60	28,397.95

Previous year:	At 1 January 2024 £	Gains and losses £	At 31 December 2024 £
Permanent endowments	23,408.94	2,570.41	25,979.35

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST CUTHBURGA, WIMBORNE MINSTER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

20 Unrestricted funds - designated

	At 1 January 2025	Incoming resources	Resources expended	Transfers	At 31 December 2025
	£	£	£	£	£
Flower Festival 2025	584.10	16,392.49	(2,011.00)	-	14,965.59
Church House and Aspects	(318.97)	-	(226.28)	-	(545.25)
Dacombe nave/children's fund	4,996.04	-	-	-	4,996.04
Shop fund	7,579.09	2,141.02	(3,795.81)	-	5,924.30
Heating project	2,000.00	-	(4,200.00)	-	(2,200.00)
Grand Plan	(79.69)	-	-	-	(79.69)
Designated flower fund	1,808.54	-	-	-	1,808.54
	16,569.11	18,533.51	(10,233.09)	-	24,869.53

Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
Flower Festival 2025	40.00	544.10	-	-	584.10
Church House and Aspects	-	-	(318.97)	-	(318.97)
Lighting Faculty	6,911.98	-	-	(6,911.98)	-
Dacombe nave/children's fund	5,996.04	-	-	(1,000.00)	4,996.04
Shop fund	3,893.83	8,346.15	(4,660.89)	-	7,579.09
Heating project	3,000.00	-	-	(1,000.00)	2,000.00
Grand Plan	-	-	(8,991.67)	8,911.98	(79.69)
Designated flower fund	-	5,413.09	(3,604.55)	-	1,808.54
	19,841.85	14,303.34	(17,576.08)	-	16,569.11

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST CUTHBURGA, WIMBORNE MINSTER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

21 Restricted funds

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

	At 1 January 2025	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2025
	£	£	£	£	£	£
Fixed assets	7,392.90	-	(1,606.36)	-	-	5,786.54
Church Estates Heat & Light	4,727.88	30,000.00	(28,744.17)	-	-	5,983.71
Pilgrimage Walk - Signage	1,884.60	-	(173.50)	-	-	1,711.10
Preservation Trust	22,138.88	1,555.00	(34,760.41)	-	-	(11,066.53)
Warrey Trust for homeless	1,165.10	-	-	-	-	1,165.10
Governors flower fund	1,846.27	-	-	-	-	1,846.27
Church Estates	-	-	(3,253.00)	-	-	(3,253.00)
Education Trust	14,777.68	7,675.00	-	-	-	22,452.68
Barnes Trust for Music	3,990.10	15,000.00	(9,261.76)	-	-	9,728.34
Training	1,198.00	-	-	-	-	1,198.00
Library	8,012.38	1,574.44	-	-	-	9,586.82
Children & young people	3,089.13	550.00	(1,592.46)	-	-	2,046.67
Quinquennial report	21,998.31	-	-	-	-	21,998.31
Verger Fund	2,039.18	-	(14,420.84)	-	-	(12,381.66)
Family worker	39,745.36	11,901.84	(34,828.44)	-	-	16,818.76
Churchyard fund	(35.70)	-	(952.00)	-	-	(987.70)
Bellringers memberships	760.00	1,015.00	-	-	-	1,775.00
Investment fund	256,804.64	-	-	-	(10,266.55)	246,538.09
Wimborne Minster Church Fund	53,796.95	-	-	-	(2,027.18)	51,769.77
Church fund CCLA	1,000.00	-	-	-	-	1,000.00
Butcher fund	1,000.00	-	-	-	-	1,000.00
Facilities manager	-	30,000.00	(22,584.38)	-	-	7,415.62
Church Estates - fabric		35,038.00	(42,046.20)	-	-	(7,008.20)
Modernisation project	-	2,500.00	-	-	-	2,500.00
	447,331.66	136,809.28	(194,223.52)	-	(12,293.73)	377,623.69

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST CUTHBURGA, WIMBORNE MINSTER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

21 **Restricted funds** (Continued)

Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2024
	£	£	£	£	£	£
Fixed assets	8,697.53	-	(1,304.63)	-	-	7,392.90
Church Estates Heat & Light	4,181.72	25,000.00	(24,453.84)	-	-	4,727.88
Pilgrimage Walk - Signage	2,134.60	-	(250.00)	-	-	1,884.60
Preservation Trust	20,138.88	2,000.00	-	-	-	22,138.88
Warrey Trust for homeless	1,767.10	-	(602.00)	-	-	1,165.10
Governors flower fund	3,706.27	1,140.00	(3,000.00)	-	-	1,846.27
Church Estates	-	9,384.00	(9,384.00)	-	-	-
Education Trust	13,028.39	12,018.06	(10,268.77)	-	-	14,777.68
Barnes Trust for Music	6,350.00	22,013.10	(24,373.00)	-	-	3,990.10
Training	1,198.00	-	-	-	-	1,198.00
Library	5,228.49	3,143.89	(360.00)	-	-	8,012.38
Children & young people	2,829.86	300.00	(40.73)	-	-	3,089.13
Quinquennial report	21,810.91	187.40	-	-	-	21,998.31
Verger Fund	6,496.70	31,250.00	(35,707.52)	-	-	2,039.18
Family worker	57,578.73	9,500.00	(27,333.37)	-	-	39,745.36
Churchyard fund	-	-	(35.70)	-	-	(35.70)
Bellringers memberships	-	760.00	-	-	-	760.00
Investment fund	251,058.30	-	-	-	5,746.34	256,804.64
Wimborne Minster Church Fund	53,162.31	-	-	(500.00)	1,134.64	53,796.95
Church fund CCLA	1,000.00	-	-	-	-	1,000.00
Butcher Fund	1,000.00	-	-	-		1,000.00
	461,367.79	116,696.45	(137,113.56)	(500.00)	6,880.98	447,331.66

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST CUTHBURGA, WIMBORNE MINSTER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

22 Analysis of net assets between funds

	Unrestricted funds	With designations	Restricted	Endowment	Total	Unrestricted funds	With designations	Restricted	Endowment	Total
	2025	**2025**	**2025**	**2025**	2025	2024	2024	2024	2024	2024
	£	**£**	**£**	**£**	£	£	£	£	£	£
Fund balances at 31 December 2025 are represented by:										
Tangible assets	7,155.55	-	9,102.75	-	16,258.30	5,264.67	-	7,392.91	-	12,657.58
Investments	-	-	298,307.86	28,397.95	326,705.81	-	-	310,601.59	25,979.35	336,580.94
Current assets/(liabilities)	211,001.75	24,869.53	70,214.00	-	306,085.28	167,107.53	16,569.00	129,337.16	-	313,013.69
	218,157.30	24,869.53	377,624.61	28,397.95	649,049.39	172,372.20	16,569.00	447,331.66	25,979.35	662,252.21

23 Reserves policy

The PCC's policy is to maintain sufficient reserves to enable the council's continued operation in the event of the temporary loss of use of the Minster for any reason. With particular reference to potential costs of maintaining the fabric of the Minster, the Council considers that the reserves are adequate but not excessive.

24 Related party transactions

i) Governors of Wimborne Minster
ii) Wimborne Minster Preservation and Development Trust
iii) The Association of Friends of Wimborne Minster
iv) Wimborne Minster Church Estate
v) Wimborne Educational Trust
vi) Wimborne Minster Musical Heritage Trust

The above are all individually and separately constituted trusts, registered charities or associations which from time to time provide monies by way of grants to Wimborne Minster PCC for specified purposes. As relevant during the year, these amounts are disclosed in note 3 to the accounts.

25 Other activities

The following bodies are supported by the PCC but do not form part of the financial statements.

	2025 £	2024 £
Support to Minster Charities		
MARS	-	797.64
Other charitable payments include the following:		
Holocaust - Vincent Society	-	899.45
Yambio & Sudan Medical	811.33	7,239.03