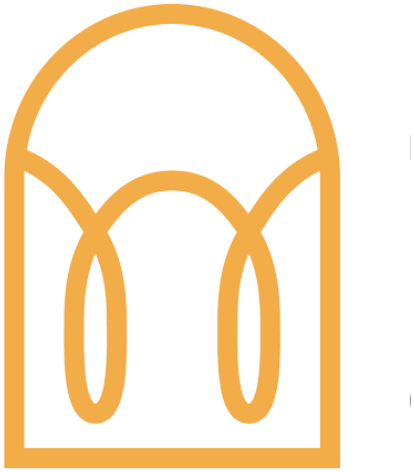


The Parish of Totton and Calmore

Reports & Accounts

Financial Year Ending 31/12/2025

[v4b as of 16-04-26]

Created using ExpensePlus

Table of Contents

Legal & Administrative Details 3
Trustees Report 4
Objects of the charity 4
Summary of the charity's main activities and achievements 5
Structure, Governance and Management 7
Future Plans 8
Financial Review 9
Responsibilities of Trustees under charity law 11
Independent Examiners Report 12
Statement of Financial Activities 13
Statement of Financial Position 14
Note 1 - Accounting Policies 16
Note 2 - Analysis of Income 20
Note 3 - Analysis of Expenditure 21
Note 4 - Analysis of Net Assets Between Funds 23
Note 5 - Other 24
Note 6: Trustee Transactions 25
Note 7: Tangible Fixed Assets 25
Note 8: Debtors and Creditors 26
Note 9: Loans 26
Note 10: Analysis of Charitable Funds 27
Note 11: Transactions to Related Parties 30
Note 12: Prior Period Adjustment 30

Legal & Administrative Details

Charity Name:	The Parish of Totton and Calmore
Charity Number:	1194967
Charity Address:	St Win's Church, 92 Salisbury Road, Totton, Southampton, SO40 3JA
Trustees:	Rev Alison Elizabeth Hill Rev Joel Wicks (Appointed 17/09/2025) Rev Timothy Taylor Maureen Thorne (Appointed 12/05/2025) Joe Robinson (Appointed 12/05/2025) (Resigned 16/05/2025) Graham Norman (Appointed 12/05/2025) Christopher Adams (Co-Treasurer) (Appointed 12/05/2025) Augustus Seebaran (Appointed 12/05/2025) Kirstin Jones (Appointed 12/05/2025) Claire Wilkinson Oliver Hollman Rebecca Cooke Gillian Houghton Andrew Barnett Pamela Hall Michael David Martin Julie Patricia Martin Janet Barber
Treasurers:	Christopher Adams (Trustee) Steve Hill (Honorary)
Key Management Personnel:	The charity's key management personnel are regarded as the Incumbent Ali Hill, the Associate Minister Joel Wicks, the curate Tim Taylor and the Director of Operations Tori Wills.
Name & Address of Primary Banker:	Lloyds Bank Plc Swansea OSC Epona House Phoenix Way Swansea SA7 9HG
Independent Examiner:	G W Schulz FCMA, Independent Examiners Ltd Unit 2, The Broadridge Business Centre, Delling Lane Bosham, PO18 8NF

Trustees Report

Objects of the charity

The Parish of Totton and Calmore exists to promote in the Ecclesiastical parish the whole mission of the church. By this we aim to demonstrate our Christian faith in Jesus, with a vision to see lives transformed, hope restored and freedom found in Jesus.

The charity has a particular focus on the geographical area of Totton and Calmore, seeking to love and serve the whole community, with a specific focus on those who may feel relationally isolated or in distress, those suffering from mental ill-health, and in particular children and young people.

The trustees confirm that they have had due regard to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives and in planning its activities for the year. The trustees are satisfied that the charitable activities of the Parish of Totton and Calmore provide a clear public benefit, in particular through: the provision of public worship and pastoral care open to all; the delivery of community services addressing mental health, isolation and the needs of children and young people; and the operation of buildings and facilities available to the wider community of Totton and Calmore.

How the Church Fulfils its Objects:

In pursuit of these objects, the church:

- Holds regular public worship open to all
- Makes grants to organisations with aligned charitable objectives
- Operates buildings to bless and serve the community
- Provides a range of community services designed to promote spiritual and emotional wellbeing

Background and History:

St Win's Church is situated in the heart of Totton, with a history stretching back to 1937, when a new church was built to serve as the Christian heart of the community in the fast-growing residential areas of the town. Since April 2021, the church was relaunched with a new leadership team, committed to revitalising and growing a church community that proclaims the timeless story of Jesus in a contemporary and accessible way.

In 2023, the Parish of Totton and Calmore was formally constituted, and St Anne's Church, Calmore, joined the parish. The parish's overarching vision is that everyone would find a place to belong, believe, be changed, and bring change to the lives of those around them and to the wider community.

Summary of the charity's main activities and achievements

To further the above objects and vision, the charity's main activities and achievements were as follows:

Fellowship Numbers

There were 135 members on the electoral roll as at 31.12.25. (Prior Year 133).
Average Sunday attendance during October was 219, (Prior year 175).

Evangelism and Faith Formation

Alpha, the widely-used introduction to Christian faith course, ran twice during 2025 — in spring and autumn. Both courses were well attended, and a number of participants came to a personal faith in Jesus as a result.

Easter Sunday 2025 was a particular highlight of the year, with six new believers publicly affirming their faith through baptism, a visible and joyful expression of the church's mission.

Children and Youth Ministry

The church made significant progress in strengthening its commitment to children and young people during the year. After a period of vacancy following the departures of Leah and Jonathan, Julz Evans and Jon Scoular were appointed as Children and Youth Pastors, providing dedicated leadership in this area. This investment signals the PCC's long-term commitment to intergenerational ministry.

The Pillar Project — Mental Health Support for Young People

The Pillar Project continued to deliver its important work supporting young people from Totton and the Lordshill area, helping provide the opportunity to find peace, hope and freedom from mental health struggles. The project's provision is structured around five integrated pillars:

- The Pillar Spaces: Safe, relational spaces in local churches where young people can access early, evidence-informed mental health support that complements professional care.
- The Pillar Support: Equipping churches with the training, consultancy, frameworks and resources needed to respond confidently and safely to young people's mental health needs.
- The Pillar Series: Structured teaching and reflective resources that help churches build a healthy, informed culture around mental health.
- The Pillar Study: Research, evaluation, and learning that ensures the project's work is credible, evidence-informed and continually improving.
- The Pillar Share: Sharing learning, insight and best practice to strengthen collaboration between churches and the wider mental health system.

Community Engagement and Outreach

The Christmas season demonstrated the power of community-focused events as a gateway to deeper engagement with the church's mission. The Christingle service was attended by over 300 people. The Nativity Treasure Hunt proved a popular and accessible community event, drawing families from the Bubbles parents' group and pupils from Abbotswood School. These events created a meaningful pathway to church attendance across the Christmas services and subsequently to the 2026 Alpha cohort.

Community and Congregational Life

The parish held a Church Away Day in June 2025 in lieu of attendance at the Focus conference. Entitled 'Home Away from Home', the day was attended by approximately 100 church members and provided an important opportunity for worship, prayer, and community building.

Staffing Changes

The year saw a number of significant staffing changes which the PCC wishes to note with gratitude:

- Leah Demirgil and Jonathan Canning moved on from their children and youth roles early in 2025, after leading this area of church life with passion and creativity. They were replaced with Julz Evans and Jon Scoular who joined as Children and Youth Pastors. Both have been a huge blessing to the church's ministry to younger generations.
- Anna Harwood departed as Operations Manager, having served the church with great faithfulness over many years. The trustees record their deep appreciation for her dedicated service.
- Tori Wills (previously from the Pillar Team) joined as the new Operations Manager, bringing valuable experience to the role.
- Dan Gardner moved on from his ministry role in May 2025 to begin his curacy in Basingstoke.
- Joel Wicks was licensed in September 2025 as Associate Minister.

In planning the activities, the trustees have applied the guidance on public benefit issued by the Charity Commission.

Structure, Governance and Management

Governing Document and Legal Status

The Parish of Totton and Calmore is a Parochial Church Council (PCC) constituted under the Parochial Church Councils (Powers) Measure 1956, and is governed in accordance with the Church Representation Rules 2020 and the wider framework of Church of England canon law. The charity is an excepted charity for the purposes of the Charities Act 2011 and was registered with the Charity Commission as of 28 June 2021.

Trustee Appointment and Governance Structure

The PCC acts as the charity's trustee body. Its membership is determined by the Church Representation Rules 2020, and comprises ex-officio members (the Rector and Churchwardens) together with elected representatives of the Annual Parochial Church Meeting (APCM). Elected members serve three-year terms and are eligible for re-election after a 1-year break.

New trustees are introduced to their responsibilities through briefing by the Rector and PCC Secretary, with reference to the Charity Commission's guidance for charity trustees. The PCC is aware of its legal duties under charity law.

Organisational Structure and Day-to-Day Management

Oversight of the charity's activities is provided by the Rector, who chairs the PCC, together with the Churchwardens. Day-to-day management is delegated to the Rector, the Leadership Team, and the staff team, who operate within a framework of policies and budgets approved by the PCC.

In April 2025, the church engaged an external church consultant to conduct a review of Organisational Health and Operational Effectiveness. The process involved the leadership, PCC and staff team and was found to be encouraging and affirming. A substantial portion of 2025 was subsequently dedicated to working through the consultant's recommendations in relation to organisational structure and operational systems.

Related Parties and Wider Church Networks

The Parish operates within the Diocese of Winchester and the Church of England. The Diocese provides oversight, support, and certain financial facilities, including the loan described in the Financial Review below.

Future Plans

The PCC has identified the following priorities and plans for 2026 and beyond:

Strengthening Missional Presence in Calmore

The trustees intend to develop a stronger missional presence in Calmore, with a particular focus on making greater use of St Anne's premises for community and outreach activities. Research is currently being conducted into the specific missional needs of the Calmore area to inform this strategy.

Grant funding has been applied for to support the renewal of the heating system at St Anne's, which will be an important enabler of increased community use of the building.

Reshaping the Evening Service

The leadership team is exploring a revised format for the evening service in 2026, designed to support further growth and improve accessibility. The proposed model involves a four-week rhythm of communion, worship, food and fellowship, and discussion, which it is hoped will widen participation and deepen community.

The Pillar Project — Potential Charity Formation

Work continues to explore the formation of The Pillar as its own independent registered charity. The trustees hope that this transition may be achieved in 2026, subject to satisfactory completion of the necessary legal and governance steps.

Financial Sustainability

With the phased reduction of Strategic Development Fund (SDF) grants, which have supported the revitalisation project at St Winfrid's, the PCC is actively engaged in planning for the long-term financial sustainability of the church's mission. This is a key priority for the Finance Team and PCC in the year ahead.

Financial Review

The trustees give thanks for the faithful generosity of the church family during 2025. Philippians 4 reminds us that God will meet all our needs according to the riches of his glory in Christ Jesus, and this has been borne out in the giving and commitment of the congregation throughout the year.

The following table summarises the financial position for the year:

Item	2025	2024 (Prior Year)
Total Income	£303,656	£363,735
Total Expenditure	£305,273	£389,043
Operational (Deficit)	(£1,617)	(25,308)
Funds Carried Forward	£93,495	£95,112
Cash Position	£238,744	£222,256
Outstanding Loan (Diocese)	£143,000	£143,000

Total income for the year was £303,656, compared with £363,735 in the prior year, representing a reduction of approximately £60,000 (16.5%). This reduction principally reflects a planned reduction in the draw-down of SDF funding. General fund income increased during the year from circa £175,000 in 2024 to circa £193,000 in 2025.

Total expenditure for the year was £305,273, compared with £389,043 in the prior year, a reduction of approximately £83,770 (21.5%). The reduction reflects the suspension of any further interest applicable to the Diocesan loan (as confirmed by the Diocese) and a variety of other cost saving measures implemented across Parish life.

Operational Result and Fund Movements

The charity recorded an operational deficit for the year of approximately £1,617 across all funds, reflecting a planned draw-down of accumulated reserves to support the ongoing revitalisation programme. Total funds carried forward reduced from £95,112 to £93,495.

It is noted that the charity's cash position increased during the year, from £222,256 to £238,744, reflecting the timing of receipts and payments and the treatment of non-cash items (including depreciation of fixed assets) within the overall fund movement.

Outstanding Loan

The charity has an outstanding loan of £143,000 provided by the Diocese of Winchester to support the parish's development activities. This loan is due to be settled in 2026 through an arrangement whereby the Diocese will take an equity share in the premises of St Anne's, Calmore. The PCC has engaged with the Diocese in relation to the terms of this settlement and will ensure full disclosure in the 2026 accounts.

Financial Controls and Monitoring

The Finance Team maintains self-service access to the charity's accounts via ExpensePlus, a cloud-based accounting platform. The PCC receives regular financial updates at its meetings, enabling trustees to exercise effective oversight of the charity's financial position throughout the year.

Funds in Deficit

No funds were in deficit at year end. It is the intention of the PCC to top up funds in deficit to a £0 balance with a transfer from the General fund, as appropriate.

Investments Policy

The PCC's investment policy is to balance the need for capital security with the generation of a modest income return to support the charity's activities. Surplus funds not required for short-term operational purposes are held in the Church of England's Central Board of Finance (CBF CCLA) deposit fund, which the trustees consider appropriate given its ethical investment framework, competitive returns, and suitability for charitable bodies within the Church of England. The trustees review the investment policy annually and are satisfied that it remains appropriate to the charity's size, risk profile and missional values.

Reserves Policy

The PCC has given careful consideration to the level of reserves appropriate to the charity's needs and circumstances. The trustees have determined that free reserves should be maintained in excess of three months' running costs, equating to approximately £80,000. This target is based on the charity's size, the level of financial commitments held, and the objective of ensuring that the charity is able to continue to fulfil its charitable objects even in the event of a temporary shortfall in income or unexpected expenditure.

The trustees are committed to ensuring that reserves are not set aside unnecessarily and will keep this policy under regular review.

At the year end, the charity continues to hold adequate cash reserves, with a slight increase in cash during the year. There are no current cash flow concerns. The PCC notes, however, that approximately 25% of cash held is designated or restricted and therefore not freely available. Total funds net of liabilities fall below the reserve threshold, due to the outstanding £143,000 loan with the Diocese. A process is in place to redeem this loan with no impact on the cash balance and the trustees are hopeful that this process will complete in 2026.

Responsibilities of Trustees under charity law

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signature

This report was approved by the trustees, and is signed on their behalf by:

Name Revd Ali Hill	Date 17th April 2026
Signature 	

Independent Examiners Report

I report to the trustees on my examination of the accounts of The Parish of Totton and Calmore ('the charity') for the year ended 31/12/2025.

Responsibilities and Basis of Report

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

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

Independent Examiners Qualification

I confirm that I am qualified to undertake the examination because I am a member of the Chartered Institute of Management Accountants, which is one of the listed bodies.

Independent Examiner's Statement

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

1. accounting records were not kept in accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

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

Independent Examiner's Details

Name: G W Schulz FCMA, Independent Examiners Ltd

Address: Unit 2, The Broadridge Business Centre
Delling Lane
Bosham
PO18 8NF

Signature 

Date 17 April 2026

Statement of Financial Activities

	Unrestricted	Restricted	Total	Prior Year
Incoming Resources				
Donations & Legacies	182,573	103,791	286,364	353,121
Charitable Activities	4,283	649	4,932	7,690
Investments	5,575	0	5,575	2,730
Trading Activities	2,049	0	2,049	0
Other	4,395	341	4,736	194
Total incoming resources (2)	198,875	104,781	303,656	363,735
Resources Used				
Charitable Activities	197,600	105,633	303,233	339,591
Raising Funds	0	0	0	131
Governance Costs	2,040	0	2,040	3,321
Support	0	0	0	0
Other	0	0	0	46,000
Total resources used (3)	199,640	105,633	305,273	389,043
Net Incoming / Outgoing Resources (before transfers)	-764	-852	-1,617	-25,308
Fund Transfers In (10)	0	590	590	0
Fund Transfers Out (10)	590	0	590	0
Net Incoming / Outgoing Resources (before gains/losses)	-1,354	-263	-1,617	-25,308
Investment Gains (or Losses)	0	0	0	0
Net Incoming / Outgoing Resources (before Asset Revaluation)	-1,354	-263	-1,617	-25,308
Asset Revaluation	0	0	0	0
Net Movement of Funds	-1,354	-263	-1,617	-25,308
Total Funds Brought Forward	40,125	54,987	95,112	120,420
Total Funds Carried Forward	38,771	54,724	93,495	95,112

(Relevant accounting notes shown in brackets)

Statement of Financial Position

	Unrestricted	Restricted	Total	Prior Year
Current Assets				
Cash	182,022	56,722	238,744	222,256
Accounts Receivable (8)	4,455	367	4,822	10,218
Prepayments (8)	377	0	377	1,308
Total	186,855	57,088	243,943	233,782
Non-Current Assets				
Fixed Assets (7)	4,697	0	4,697	17,463
Investments	0	0	0	0
Total	4,697	0	4,697	17,463
Current Liabilities				
Accounts Payable (8)	9,781	732	10,513	13,133
Deferred Income (8)	0	1,632	1,632	0
Total	9,781	2,364	12,145	13,133
Non-Current Liabilities				
Long Term Loan / Mortgage (9)	143,000	0	143,000	143,000
Total	143,000	0	143,000	143,000
Net Current Assets	177,074	54,724	231,798	220,649
Total Net Assets (Assets Minus Liabilities)	38,771	54,724	93,495	95,112
Represented By				
General (Unrestricted)	36,802	0	36,802	40,127
Curate Replacement Grant Fund (Restricted)	0	0	0	0
St Anne's Fund (Unrestricted)	1,970	0	1,970	-2
SDF Building Fund (Restricted)	0	1,924	1,924	2,395
Youth & Student Ministry (Student Ambassador) (Restricted)	0	13,654	13,654	13,654
SDF Salary Funding (Restricted)	0	2,126	2,126	0
WDBF Fees (Restricted)	0	0	0	0
A V Building Works Fund (Restricted)	0	1,878	1,878	1,878
Comms Fund (Restricted)	0	8,273	8,273	10,000
Focus Fund (Restricted)	0	534	534	534
Love Christmas Fund (Restricted)	0	0	0	-10
Love Totton Fund (Restricted)	0	0	0	0
Gift Day - Calmore (Restricted)	0	11,263	11,263	11,063
St Anne's Maintenance (Restricted)	0	3,600	3,600	-818
The Pillar Innovation Fund (Restricted)	0	1,480	1,480	0
The Pillar Private Fund (Restricted)	0	6,276	6,276	3,431
Charitable Giving Fund (Restricted)	0	2,897	2,897	12,041
PCC Fees (Restricted)	0	819	819	819

(Relevant accounting notes shown in brackets)

Signature

These accounts have been approved by the trustees, and are signed on their behalf by:

Name	Revd Ali Hill
Signature	
Date	17th April 2026

Note 1 - Accounting Policies

Basis of Preparation

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out in the accounting policies below.

Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Key Risks & Uncertainties

The trustees have identified the following as the principal financial risks and uncertainties facing the charity, and are satisfied that appropriate mitigating measures are in place.

The most significant financial risk facing the parish is the planned phased reduction of Strategic Development Fund (SDF) grant funding provided through the Church of England, which has helped subsidise the revitalisation of the parish since 2021. This funding has been tapering over recent years and is due to conclude by 2027. The PCC is actively engaged in planning for the transition to full financial self-sufficiency, and the development of sustainable income streams to replace this funding is a key priority for the trustees and Finance Team in the period ahead.

As with many charitable organisations, the substantial majority of the PCC's income is derived from voluntary giving. In the parish's case, the overwhelming proportion of this comes from the generous, sacrificial and committed giving of the church membership. The trustees recognise that membership naturally fluctuates from year to year, and that periods of change and transition — such as those experienced during the ongoing revitalisation programme — can heighten the risk of such fluctuation. The PCC mitigates this risk through an annual Gift Day, organised under the direction of the Finance Team, at which church members are invited to review and renew their financial pledges for the year ahead. This process provides the PCC with a valuable forward indication of likely giving income and supports informed budget planning.

Income and expenditure are monitored on a monthly basis to maintain a clear and current picture of the charity's financial position. Day-to-day financial management is the responsibility of the Treasurers, Operations Manager, Financial Administrator and ministry leaders, who actively tailor and adjust expenditure throughout the year in response to any identified financial pressures or constraints. The trustees are satisfied that these controls provide a reasonable and proportionate framework for managing the charity's financial risks given its size and complexity

Fund Accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects

Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the term of specific appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

- All voluntary income from members of the charity are recognised as donations and are included in full, with associated Gift Aid receivable in the Statement of Financial Activities.
- Grants where entitlement is not conditional on the delivery of specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.
- Income resources from charitable trading activities such as the letting of the building are accounted for when invoices are drawn up (as at the point of entitlement).
- Donated services and facilities are included at the value to the charity where this can be quantified.
- Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.
- Volunteer time, the value of voluntary support for the work of the charity, is not included in the accounts but is described in the Trustees Annual Report.
- Investment Income is included in the accounts when receivable

Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Governance Costs

Governance costs include costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity. Governance costs are shown within ‘Analysis of Expenditure’ note.

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Tangible Fixed Assets

The PCC capitalises individual assets with a purchase cost of £1,000 or more. Items with a cost below this threshold are written off as expenditure in the Statement of Financial Activities (SoFA) in the year of acquisition.

Consecrated and Beneficed Property

Consecrated and beneficed property of any kind is excluded from the statutory definition of 'charity' by section 10(2)(a) and (c) of the Charities Act 2022. Accordingly, such property does not appear on the Balance Sheet. All expenditure incurred on consecrated or beneficed buildings, whether of a maintenance or improvement nature, is written off as expenditure in the SoFA and separately disclosed in the year in which it is incurred.

Moveable Church Furnishings

Moveable church furnishings are capitalised where their individual purchase cost meets or exceeds the £1,000 threshold. Capitalised furnishings are depreciated on a straight-line basis at 20% per year, giving a useful economic life of five years.

Equipment

Equipment and consumables used within the church premises are capitalised where their individual purchase cost meets or exceeds the £1,000 threshold. Capitalised equipment is depreciated on a straight-line basis at 20% per year, giving a useful economic life of five years. Items falling below the capitalisation threshold are expensed in full in the SoFA in the year of purchase.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Operating Leases

Rental charges payable under operating leases are charged on a straight-line basis over the terms of the lease.

Taxation

The charity is exempt from tax on its charitable activities.

Judgements and Key Sources of Estimation

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

In preparing financial statements certain judgements, estimates and assumptions have to be made that affect the amounts recognised in the financial statements. The trustees consider the following to be significant:

- The annual depreciation charge for property, plant and equipment is sensitive to changes in the estimates for useful economic life and residual value. These estimates are reassessed annually and, when necessary, adjusted to reflect current circumstances.
- The constructive obligation for grants payable is based on an assessment of the likely duration of the supported activity. This estimate is re-assessed annually and the obligation is adjusted to reflect current expectations.

Concessionary Loans

The charity initially recognises and measures concessionary loans at the amount received or receivable. The carrying amount is adjusted in subsequent years to reflect repayments and any accrued interest.

Note 2 - Analysis of Income

2025: Current Year

	Unrestricted	Restricted	Total
Incoming Resources			
Donations & Legacies			
Donations	148,638	3,774	152,412
Gift Aid	32,735	98	32,833
Grants	1,200	99,919	101,119
	182,573	**103,791**	**286,364**
Charitable Activities			
Event Income	4,283	649	4,932
	4,283	**649**	**4,932**
Investments			
Bank Interest	5,575	0	5,575
	5,575	**0**	**5,575**
Trading Activities			
Rental Income	2,044	0	2,044
Sales	5	0	5
	2,049	**0**	**2,049**
Other			
Other Income	4,395	341	4,736
	4,395	**341**	**4,736**
Total incoming resources	198,875	104,781	303,656

2024: Prior Year

	Unrestricted	Restricted	Total
Incoming Resources			
Donations & Legacies			
Donations	136,755	40,002	176,757
Gift Aid	30,836	0	30,836
Grants	1,900	143,628	145,528
	169,491	**183,630**	**353,121**
Charitable Activities			
Event Income	3,873	3,817	7,690
	3,873	**3,817**	**7,690**
Investments			
Bank Interest	2,730	0	2,730
	2,730	**0**	**2,730**
Trading Activities			
Rental Income	0	0	0
Sales	0	0	0
	0	**0**	**0**
Other			
Other Income	194	0	194
	194	**0**	**194**
Total incoming resources	176,288	187,447	363,735

Note 3 - Analysis of Expenditure

2025: Current Year

	Unrestricted	Restricted	Total
Charitable Activities			
Bank Charges	2,061	0	2,061
Church Maintenance	4,479	471	4,951
Church Running Expenses	49,291	1,727	51,018
Clergy and Staff Expenses	2,485	0	2,485
Depreciation	12,766	0	12,766
Donations- Gifts	0	9,144	9,144
Grants	0	0	0
Office Expenses and Administration	30,350	0	30,350
Other Church Activities and Events	6,544	0	6,544
Parish Share	30,000	0	30,000
Salaries and Staff Costs	54,980	32,329	87,309
The Pillar Costs	0	61,963	61,963
Upkeep of Services	4,643	0	4,643
	197,600	**105,633**	**305,273**
Raising Funds			
Fundraising	0	0	0
	0	**0**	**0**
Governance Costs			
Governance Costs	2,040	0	2,040
	2,040	**0**	**2,040**
Other			
Loan Interest	0	0	0
	0	**0**	**0**
Total resources used	199,640	105,633	305,273

2024: Prior Year

	Unrestricted	Restricted	Total
Charitable Activities			
Bank Charges	1,138	0	1,138
Church Maintenance	13,038	0	13,038
Church Running Expenses	39,147	0	39,147
Clergy and Staff Expenses	6,076	0	6,076
Depreciation	11,206	0	11,206
Donations- Gifts	3,748	8,503	12,251
Grants	-14,395	14,395	0
Office Expenses and Administration	17,650	0	17,650
Other Church Activities and Events	16,894	3,007	19,901
Parish Share	25,000	0	25,000
Salaries and Staff Costs	48,008	66,538	114,547
The Pillar Costs	-2,267	69,341	67,074
Upkeep of Services	6,861	5,703	12,563
	172,104	**167,487**	**339,591**
Raising Funds			
Fundraising	131	0	131
	131	**0**	**131**
Governance Costs			
Governance Costs	3,321	0	3,321
	3,321	**0**	**3,321**
Other			
Loan Interest	46,000	0	46,000
	46,000	**0**	**46,000**
Total resources used	221,556	167,487	389,043

Note 4 - Analysis of Net Assets Between Funds

Current Year

	Unrestricted	Restricted	Total
Current Assets	186,855	57,088	243,943
Non-Current Assets	4,697	0	4,697
Current Liabilities	9,781	2,364	12,145
Non-Current Liabilities	143,000	0	143,000
Total Net Assets (Assets Minus Liabilities)	38,771	54,724	93,495

Prior Year

	Unrestricted	Restricted	Total
Current Assets	178,795	54,987	233,782
Non-Current Assets	17,463	0	17,463
Current Liabilities	13,133	0	13,133
Non-Current Liabilities	143,000	0	143,000
Total Net Assets (Assets Minus Liabilities)	40,125	54,987	95,112

Note 5 - Other

Volunteers

The charity benefits greatly from the voluntary contributions of time and money. The value of voluntary support for the work of the church, is not included in the accounts but is described in the Trustees Annual Report.

Independent Examination Fees

Fees payable to the independent examiner for independent examination were: £1,140 (The fee payable in the prior year: £3,321, which included some prior year payments which had not been accrued).

Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

- 2025: Gross wages and salaries: £125,074, Employers NI costs £2,379. = *(Emp NIC £11,735 less £9,356 Employers Allowance),* Employers Pension costs £5,675.46
- *(2024: prior year staff costs inclusive of NI and pensions: £114,546.)*
- 2025: The average number of employees during the year was 8.
- *(2024: The average number of employees during the prior year was 5)*

No employees received employee benefits of more than £60,000 during the year or prior year.

Key Management Personnel

The charity's key management personnel are regarded as the Incumbent Ali Hill, the Associate Minister Joel Wicks, the curate Tim Taylor and the Director of Operations Tori Wills. CofE clergy are remunerate by the Diocese and not at Parish level. The total employee benefits received by the key management personnel employed by the PCC (including employer national insurance and pension contributions) was £37,646.

Financial Instruments

The PCC only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Note 6: Trustee Transactions

Trustee Remuneration

During the year no trustees received remuneration. The total remuneration paid during the year was £0. (Prior year: £0)

Trustee Expenses

During the year the 2 trustees incurred out-of-pocket expenses totalling £761. All expenses were incurred for the day-to-day running of the charity's activities. (Prior year: £386)

Trustee Donations

During the year the total aggregated donations made to the charity by the trustees was £30,529. There were no conditions attached to the donations.

Note 7: Tangible Fixed Assets

	Computer & Office Equipment	Fixtures & Fittings	Music & Technical Equipment	Total
Cost				
Prior to 1st January 2025	5,222	38,931	12,304	56,456
Additions in financial year	0	0	0	0
Total as at 31st December 2025	5,222	38,931	12,304	56,456
Depreciation				
Prior to 1st January 2025	3,655	26,725	8,613	38,993
Additions in financial year	1,044	9,221	2,501	12,766
Total as at 31st December 2025	4,699	35,946	11,114	51,759
Net Book Value				
As at 31st December 2025	522	2,985	1,190	4,697
As at 31st December 2024	1,566	12,206	3,690	17,463

Please note, £654 of merchandise stock for trading purposes which was shown as a current asset in 2024 has been reclassified and written-off as a fixed asset in the 2025 accounts.

Note 8: Debtors and Creditors

Debtors

Accounts Receivable

Description	Amount
Gift Aid	4,465
Trade Debtors	357
Total	4,822

Prepayments

Description	Amount
Prepayments	377
Total	377

Creditors

Accounts Payable

Description	Amount
Accrual- IE	1,140
Tax & Social Security	2,270
Trade Creditors	7,103
Total	10,513

Deferred Income

Description	Amount
Deferred Income	1,632
Total	1,632

£1,632 of Deferred Income relates to Q3 and Q4 of statutory fees collected on behalf of WDBF which were subsequently returned to the Diocese in 2026.

Note 9: Loans

	As at 31st December 2025	As at 31st December 2024
Diocesan DCC Loan (General)	143,000	143,000
Total	143,000	143,000

An arrangement regarding the redemption of this loan is currently being agreed with the Diocese. The parish expects to redeem this loan in 2026 as a result of the Diocese taking an equity stake in the St Anne's church premises.

Note 10: Analysis of Charitable Funds

2025: Current Year

Fund Name	Opening Balance	Income	Expenditure	Fund Transfers	Closing Balance
Unrestricted					
General (Unrestricted)	40,127	192,526	195,841	-10	36,802
St Anne's Fund (Unrestricted)	-2	2,551	0	-580	1,970
Total	40,125	195,077	195,841	-590	38,771
Designated					
Project and Events (Designated)	0	3,798	3,798	0	0
Total	0	3,798	3,798	0	0
Unrestricted Total	40,125	198,875	199,640	-590	38,771
Restricted					
Curate Replacement Grant Fund (Restricted)	0	6,912	6,912	0	0
SDF Building Fund (Restricted)	2,395	0	471	0	1,924
Youth & Student Ministry (Student Ambassador) (Restricted)	13,654	0	0	0	13,654
SDF Salary Funding (Restricted)	0	27,543	25,417	0	2,126
WDBF Fees (Restricted)	0	0	0	0	0
A V Building Works Fund (Restricted)	1,878	0	0	0	1,878
Comms Fund (Restricted)	10,000	0	1,727	0	8,273
Focus Fund (Restricted)	534	0	0	0	534
Love Christmas Fund (Restricted)	-10	0	0	10	0
Love Totton Fund (Restricted)	0	0	0	0	0
Gift Day - Calmore (Restricted)	11,063	200	0	0	11,263
St Anne's Maintenance (Restricted)	-818	3,838	0	580	3,600
The Pillar Innovation Fund (Restricted)	0	59,364	57,885	0	1,480
The Pillar Private Fund (Restricted)	3,431	6,923	4,078	0	6,276
Charitable Giving Fund (Restricted)	12,041	0	9,144	0	2,897
PCC Fees (Restricted)	819	0	0	0	819
Quinquennial Fund (Restricted)	0	0	0	0	0
Total	54,987	104,781	105,633	590	54,724
Restricted Total	54,987	104,781	105,633	590	54,724
TOTAL	95,112	303,656	305,273	0	93,495

2024: Prior Year

Fund Name	Opening Balance	Income	Expenditure	Fund Transfers	Closing Balance
Unrestricted					
General (Unrestricted)	82,278	174,385	216,536	0	40,127
St Anne's Fund (Unrestricted)	3,114	1,903	5,019	0	-2
Total	85,392	176,288	221,555	0	40,125
Designated					
Project and Events (Designated)	0	0	0	0	0
Total	0	0	0	0	0
Unrestricted Total	85,392	176,288	221,555	0	40,125
Restricted					
Curate Replacement Grant Fund (Restricted)	0	14,395	14,395	0	0
SDF Building Fund (Restricted)	2,395	0	0	0	2,395
Youth & Student Ministry (Student Ambassador) (Restricted)	13,654	0	0	0	13,654
SDF Salary Funding (Restricted)	0	66,538	66,538	0	0
WDBF Fees (Restricted)	0	1,993	1,993	0	0
A V Building Works Fund (Restricted)	1,878	0	0	0	1,878
Comms Fund (Restricted)	0	10,000	0	0	10,000
Focus Fund (Restricted)	245	5,992	5,703	0	534
Love Christmas Fund (Restricted)	0	1	11	0	-10
Love Totton Fund (Restricted)	0	100	100	0	0
Gift Day - Calmore (Restricted)	11,063	0	0	0	11,063
St Anne's Maintenance (Restricted)	3,789	1,903	6,510	0	-818
The Pillar Innovation Fund (Restricted)	0	62,695	62,695	0	0
The Pillar Private Fund (Restricted)	2,004	8,073	6,646	0	3,431
Charitable Giving Fund (Restricted)	0	12,041	0	0	12,041
PCC Fees (Restricted)	0	1,808	989	0	819
Quinquennial Fund (Restricted)	0	1,907	1,907	0	0
Total	35,028	187,446	167,487	0	54,987
Restricted Total	35,028	187,446	167,487	0	54,987
TOTAL	120,420	363,734	389,042	0	95,112

Fund Transfers

Description	From	To	Amount
Fund transfer from St Anne's fund for St Annes Maintenance	St Anne's Fund	St Anne's Maintenance	580
Zero out negative fund balance	General	Love Christmas Fund	10

Fund Descriptions

Name	Description
General	General unrestricted funds for the parish.
Curate Replacement Grant Fund	Grant received to enable us to replace the role of curate.
St Anne's Fund	Relates to funds for mission and ministry at St Anne's Calmore
SDF Building Fund	Relates to grants received towards the building works at st wins
Youth & Student Ministry (Student Ambassador)	Relates to funding received to fund youth ministry and the role of Student Ambassador
SDF Salary Funding	Relates to the funding received from the Diocese to cover salary costs for specific roles- currently operations manager
WDBF Fees	Relates to fees collected which then need to be remitted to the Diocese.
A V Building Works Fund	Grant received from the Diocese, to fund training and improvements in our AV and sound systems.
Comms Fund	Donation received from a private individual, that is set aside to fund our Comrns role.
Focus Fund	Support for individuals to attend the annual Focus event. Discussions around further support are ongoing,
Love Christmas Fund	Relates to funds raised to give away gift boxes to local people in need.
Love Totton Fund	Relates to funds raised at our Gift Day in May 2022, towards our Love Totton outreach projects
Gift Day - Calmore	Relates to funds raised at our Gift Day towards the cafe and terrace project, as part of the building works. In 2023, funds were raised to support outreach work in Calmore.
St Anne's Maintenance	Relates to restricted funds brought in from St Anne's church, which can only be spent on the maintenance and fabric of the building. 2023-all further donations for maintenance/building for St Anne's allocated to here. 1000 of this restricted to patio doors
The Pillar Innovation Fund	Relates to grant funding for The Pillar Innovation Project.
The Pillar Private Fund	Relates to private funds given for use by the Pillar Project.
Charitable Giving Fund	Relates to funds set aside by the church to give away in support of external mission and ministry.
PCC Fees	Relates to fund received by the PCC for Occasional Services
Project and Events	This is an internal management fund for the purposes of tracking income and expenditure relating to church events and projects.
Quinquennial Fund	Relates to funds set aside for Quinquennial Maintenance work.

Note 11: Transactions to Related Parties

There were no related party transactions in 2025.

During the prior year (2024) a total of £385.71 was paid in travel and expenses claims to Elle Pitt, a former PCC member.

Note 12: Prior Period Adjustment

There were no prior year adjustments.