Friends of St Helen's Church (IoW)

Annual Report
and
Financial Statements

For the year ended
31st December 2025

Registered Office: 42 Horestone Drive Seaview Isle of Wight PO34 5DD

Website: www.sthelenschurchiow.org

e: friends@sthelenschurchiow.org

Registered as a Charitable Incorporated Organisation in England and Wales

Registered Charity Number 1202450

Trustees (all of whom served throughout the year):

Perdita Gergaud (Chair),

Timothy Lyle (Treasurer, reappointed 7 February 2026),

Christopher Garnett,

James Proctor (retired 7 February 2026).

Report of the Trustees of The Friends of St Helen's Church, Isle of Wight for the Year ended 31 December 2025

The Trustees present their Annual Report and Statement of Financial Activities for the charity for the year ended 31 December 2025. The Financial Statement has been prepared under the accounting policies set out in note 1 of the accounts and comply with the Constitution, the Charities Act 1993 and the Statement of Recommended Practice: Accounting and Reporting by Charities 2005.

Report of the Trustees

The purpose of FOSHC is to help conserve, maintain, and improve the fabric, furnishings and fittings of St Helen's Church. St Helen's Church, Grade II-listed, rebuilt in 1829, described as spectacular building because of its stained-glass windows, its enchanting atmosphere, and its wildlife haven, is now in need of restoration of the roof. The PCC is struggling with the considerable cost of this restoration. The costs of these urgent repairs will be more than £100,000.

Rose Gillett, Church warden, requested Julian R A Livingstone, Chartered Architect to inspect the roof following reports of drips over the choir stalls in the chancel during heavy rain and high winds. The recommendation of this report is "is this situation should be reported to the Parochial Church Council and plans made to raise funds to re-tile the northern chancel and vestry roofs within the next five to ten years". The Friends of St Helen's set themselves an initial target of £25,000 to be able to leverage further funding from external sources. Thanks to 45 generous donors in the last year and the generosity of the owners of St Helen's Castle, with Gift Aid included, FOSHC has met its target of £25,000. There is now an urgency to increase the number of donations to start work on the Church roof. In the meantime, FOSHC Trustees are looking at support for the PCC in undertaking preparation work. The FOSHC Trustees will respond to PCC requests as quickly and appropriately as possible.

We are particularly grateful to the owners of St Helen's Castle for their generosity in opening their garden on 21 June 2025 in aid of FOSHC. The 120 ticket holders were given a welcome by the owner of St Helen's Castle and Reverend Karen Wilson spoke about St Helen's Church and the fact that a previous owner, of St Helen's Castle, Sir Harry Baldwin, who was responsible for the lay out of the garden, is buried in St Helen's Church. Castle House was purchased by Sir Harry Baldwin in 1902. A sale catalogue of 1899 described the grounds as having been "laid out by a skilled Landscape Gardener about the year 1866." Sir Harry Baldwin was Queen Victoria's dentist as well as being a specialist in reconstructive surgery on war victims. Visitors to the open garden event described the 'peace and perfection' of the garden. Many visitors enjoyed the view over Brading Harbour, the restored conservatories, the planting scheme, the follies, Saltmarsh House and the cakes, which were provided by generous volunteers. We are so grateful to the Castle owners, their family and all the volunteers for a truly community, joyous event. Thanks to their generosity we raised over £3,000.

FOSHC are keeping any running costs to a minimum. The fundraising leaflets have been produced with donations from the Trustees and an FOSHC Trustee has made

donations for cushions in the church. Our thanks are due to Andrew Bradstock for helping with the design and printing. FOSHC is also grateful to Katy Wade at Little Victories for providing technical and website support. James Proctor, a Trustee of FOSHC, and a member of St Helen's PCC, who has recently resigned, and FOSHC acknowledge and thank him for his support and contributions over the last three years. James has ensured that the work of FOSHC is aligned with the Parish mission and strategy. FOSHC is seeking new Trustees to join FOSHC.

The Treasurer, Tim Lyle, manages the Lloyds Bank account. Donations can now be made to FOSHC through PayPal, Just giving, internet direct payments and cheques. The website is also attracting donations and support -https:// sthelenschurchiow.org . We are inviting all donors, where possible to sign up to Gift Aid. The FOSHC Trustees have met three times over the last year: 26 July 2025 (attended by Rev Karen Wilson), 10 November 2025 and 8 February 2026. While continuing to attract individual giving, in the next year, FOSHC wishes to raise funds from Trusts and Foundations and NLHF. Members have been contacting possible donors in keeping with GDPR practice. Most gifts received are unrestricted donations. In the next year, the FOSHC Trustees would like support from the PCC to receive the budget and costs for the necessary work required on the Church and to submit on behalf of St Helens and FOSHC, applications to Trusts and Foundations to cover the cost.

Structure, Governance and Management

The Friends of St Helen's Church (IOW) (FOSHC) was formally constituted under a Constitution adopted on 28 January 2024 and received Charities Commission registration on 23rd March 2023 as a Charitable Incorporated Organisation with Charity no. 1202450. The Constitution provides that the charity shall have not less than three and not more than twelve trustees. New trustees are appointed by the existing trustees by resolution passed at a properly convened meeting of the charity trustees and serve for a period of three years. Annually, one third of the trustees shall resign and (if eligible) may offer themselves for re-election. All trustees give of their time freely and no remuneration is paid to any trustee

Mr Lyle, being eligible, was reappointed for a further three years at the meeting of 7 February 2026. A replacement for Mr Proctor is currently being sought following his retirement at the same meeting. Further trustees are sought who can add additional skills and knowledge to the current trustees. The Management Committee consists of all the trustees, who meet four times per annum and on an ad hoc basis as required. Decisions are made by majority vote. As a grant giving organisation, the FOSHC has no employees and third party costs are kept to a minimum.

Objectives and Activities

The objects of the FOSHC is to help conserve, maintain, and improve the fabric, furnishings and fittings of St Helen's Church at Eddington Road, St Helens, Isle of Wight, to support the upkeep of and to foster public interest in the building and its grounds. FOSHC is committed to maintaining this beautiful historic building and sensitively enhancing it so that it remains open for anyone who wishes to enter at any time of day.

The Trustees confirm that they have had regard to the Charity Commission's guidance on public benefit. In order to enable all who might wish to enjoy the church and its environs, it is essential that the fabric of the church and the surrounding area is properly maintained,

Achievements, Performance and Plans for Future Periods

Following registration, the Trustees have concentrated on raising funds from the families and friends of the church, with an initial target of £25,000 so as to show a level of commitment to potential third party funders and grant providers. This target was reached in December 2025 and the FOSHC expects to make its first contributions in support of its objects in the coming year. The Trustees are grateful to all those who have donated in support of this target.

The FOSHC is now in a position to commence approaches to potential third party sources of funding. The first objective is to raise sufficient capital to replace the Chancel roof which is in urgent need of repair.

Financial Review

During the period under review, The FOSHC arranged a most successful Open Garden Day at St Helen's Castle, under the auspices of Mr and Mrs Gatenby. Our thanks go to them for their kind hospitality. Proceeds from this event together with regular giving from our supporters resulted in an increase in assets to in excess of £25,000. The cost of the FOSHC consists solely of maintaining the website.

Reserves Policy

The FOSHC seeks to maintain sufficient reserves to enable it to contribute to and to undertake necessary property improvements to the Church, its grounds and related facilities. Of necessity, this requirement changes in the light of circumstances from time to time. The current policy is to maintain reserves in excess of £25,000 pending roof repairs to the Chancel.

Approved by the Trustees at a meeting on 7 February 2026 and signed on their behalf by Perdita Gregaud (Chair).

Friends of St Helen's Church (IoW)			Charity No (if any)	1202450	CC17a
Annual accounts for the period					
Period start date	01/01/2025	To	Period end date	31/12/2025	

Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Incoming resources (Note 3)			F01	F02	F03	F04	F05
Incoming resources from generated funds			-	-	-	-	-
Voluntary income		S01	3,034	-	-	3,034	13,377
Activities for generating funds		S02	2,480	-	-	2,480	-
Investment income		S03	104	-	-	104	-
Incoming resources from charitable activities		S04	-	-	-	-	-
Other incoming resources		S05	598	-	-	598	3,219
Total incoming resources		S06	6,216	-	-	6,216	16,596
Resources expended (Notes 4-8)							
Costs of Generating Funds			-	-	-	-	-
Costs of generating voluntary income		S07	104	-	-	104	517
Fundraising trading costs		S08	498	-	-	498	-
Investment management costs		S09	-	-	-	-	-
Charitable activities		S10	-	-	-	-	-
Governance costs		S11	-	-	-	-	-
Other resources expended		S12	-	-	-	-	-
Total resources expended		S13	602	-	-	602	517
Net incoming/(outgoing) resources before transfers		S14	5,614	-	-	5,614	16,079
Gross transfers between funds		S15	-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)		S16	5,614	-	-	5,614	16,079
Other recognised gains/(losses)							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
Net movement in funds		S19	5,614	-	-	5,614	16,079
Total funds brought forward		S20	19,711	-	-	19,711	3,632
Total funds carried forward		S21	25,325	-	-	25,325	19,711

Section B Balance sheet

	Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
		F01	F02	F03	F04	F05
Fixed assets						
Tangible assets (Note 9)	B01	-	-	-	-	-
	B02	-	-	-	-	-
Investments (Note 10)	B03	-	-	-	-	-
Total fixed assets	B04	-	-	-	-	-
Current assets						
Stock and work in progress	B05	-	-	-	-	-
Debtors (Note 11)	B06	3,503	500	-	4,003	4,192
(Short term) investments	B07	-	-	-	-	-
Cash at bank and in hand	B08	19,322	2,000	-	21,322	15,519
Total current assets	B09	22,825	2,500	-	25,325	19,711
Creditors: amounts falling due within one year (Note 12)	B10	-	-	-	-	-
Net current assets/(liabilities)	B11	22,825	2,500	-	25,325	19,711
Total assets less current liabilities	B12	22,825	2,500	-	25,325	19,711
Creditors: amounts falling due after one year (Note 12)	B13	-	-	-	-	-
Provisions for liabilities and charges	B14	-	-	-	-	-
Net assets	B15	22,825	2,500	-	25,325	19,711
Funds of the Charity						
Unrestricted funds	B16	22,825			22,825	17,711
	B17	-			-	-
Restricted income funds (Note 13)	B18		2,500		2,500	2,000
Endowment funds (Note 13)	B19			-	-	-
Total funds	B20	22,825	2,500	-	25,325	19,711

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

Signature	Print Name	Date of approval
	T H G Lyle	08/02/26
	P M Gergaud	08/02/26

Section C Notes to the accounts

Note 1 **Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with* [✓] Accounting Standards;

  or [ ] Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year

1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; • the trustees are virtually certain they will receive the resources; and • the monetary value can be measured with sufficient reliability.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Gifts in kind	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Governance costs	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
Support Costs	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
Stocks and work in progress	These are valued at the lower of cost or market value.

Note 3 Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Voluntary income	Gifts and Donations	3,034	15,596
		-	-
		-	-
		-	-
		-	-
	Total	3,034	15,596
Activities for generating funds	Events	2,480	-
		-	-
		-	-
		-	-
		-	-
	Total	2,480	-
Investment income	Bank interest	104	517
		-	-
		-	-
		-	-
		-	-
	Total	104	517
Incoming resources from charitable activities		-	-
		-	-
		-	-
		-	-
		-	-
	Total	-	-

Note 4 Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Costs of generating voluntary income		104	517
		-	-
		-	-
		-	-
		-	-
	Total	104	517
Fundraising trading costs		498	-
		-	-
		-	-
		-	-
		-	-
	Total	498	-
Investment management costs		-	-
		-	-
		-	-
	Total	-	-
Charitable activities		-	-
		-	-
		-	-
		-	-
		-	-
	Total	-	-
Governance costs		-	-
		-	-
		-	-
	Total	-	-

Note 5 Support Costs

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

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

Note 6 Details of certain items of expenditure

6.1 Trustee expenses

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

	This year	Last year
Number of trustees who were paid expenses	none	none
Nature of the expenses		
Total amount paid		

6.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

	This year £	Last year £
Independent examiner's or auditors' fees for reporting on the accounts	none	none
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor		

Note 7 Paid employees

There were no employees during the period (2024 none)

Note 8 Grantmaking

No Grants were made during the year (2024 none)

Note 9 Tangible fixed assets

The Charity has no tangible fixed assets (2024 none)

Note 10 Investment assets

The Charity had no investment assets during the year (2024 none)

Note 11 Debtors and prepayments

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

Analysis of debtors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	4,003	4,192	-	-
Prepayments and accrued income	-	-	-	-
Total	4,003	4,192	-	-

Note 13 Endowment and restricted income funds

Please complete this section if the charity has any endowment or restricted income funds.

13.1 Funds held

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

Fund Name	Type PE, EE or R	Purpose and Restrictions
Roof Fund	R	Fund for reapirs to the church roof

13.2 Movements of major funds

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
Roof Fund	2,000	-	-	500	-	2,500
Total Funds	2,000	-	-	500	-	2,500

13.3 Transfers between funds

Please give details of any transfers between funds.

From Fund (Name)	To Fund (Name)	Reason	Amount
Gerneral Fund	Roof Fund	transfer of Gift Aid	£500

Note 14 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.

14.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £
None			

14.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties	None			
Due from trustees and related parties	None			

14.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £
none				

Section C — Notes to the accounts (cont)

Note 15 — **Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

None